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Help to half-yearly examinations of Junior Magistrates and Collectors, by

C. N. Banerjee

year - 1870

PREFACE.

THIS compilation as its name indicates, is chiefly intended for unpassed Assistant and Dy. Magistrates, and Collectors, and Assistants in the Non-Regulation Provinces. It may, however, be mentioned that the Compiler hopes that others than those in the Covenanted and Uncovenanted Services of Government who have to come into contact with the Revenue and Criminal Laws as administered in our Courts, may also find this compilation useful.

The plan pursued in compiling it suggested itself to me when I was myself preparing for the examinations under the guidance of Mr. William Erskine Ward, M. A., of the Bengal Civil Service, and to whom I am really indebted for putting me in the way of arranging under classified heads, sections scattered throughout the Acts, yet bearing on the same subject, so as to present them to the mind's eye in one connected view. The Revenue Board's rules with the additions issued in the form of slips up to September 1869, have also been abstracted in their proper places under suitable heads.

The Penal and Criminal Procedure Codes as well as the Rent Laws have been advisedly omitted from this Compilation. The Stamp and Income Tax Acts although now repealed have still been kept on, as they have not been substituted in the standard of Examination.

The Chapter of Contents attached to each Part will show the subjects which this Work treats.

The Compiler feels that there are many shortcomings in this Help," but if it assists one single Candidate to pass the examinations his object will be amply answered.

No. 52, GRAND TRUNK ROAD,
Howrah.
April 1870.

C. N. B.

ABBREVIATIONS USED IN THE WORK.

Asstt.	Assistant.
Asstt. Collr.	Assistant Collector.
Asstt. Magte.	Assistant Magistrate.
B.	Bengal.
B. C.	Bengal Council.
Board.	Board of Revenue, Lower Provinces.
Chap.	Chapter.
C. O.	Circular Order.
Cl.	Clause.
Collr.	Collector.
Comee.	Committee.
Comr.	Commissioner.
Covd.	Covenanted.
C. P. Code.	Criminal Procedure Code.
Deptt.	Department.
Divn.	Division.
Do.	Ditto.
Dy.	Deputy.
Dy. Collr.	Deputy Collr.
Dy. Magte	Deputy Magistrate.
E. G.	*Exempli Gratia.*
E. I. Company	East India Company.
F.	Fussily.
Govr.	Governor.
Govt.	Government.
H. C.	High Court, Calcutta.
Lieut. Govr.	Lieutenant Governor.
Magte.	Magistrate.
MS.	*Manuscript.*
N. B.	*Nota bene.*
No.	Number.
N. W. P.	North Western Provinces.
P.	Page.
P. W. Dptt.	Public Work Department.
Re.	Rupee.
Reg.	Regulation.
Rs.	Rupees.
Sec.	Section.
Secy.	Secretary.
Sub.	Subordinate.
Subdl.	Subdivisional.
Subdn.	Subdivision.
Supdt.	Superintendent.
Uncovd.	Uncovenanted.
W.	Willaity.
W. R.	Weekly Reporter.
&c.	*Et cetera.*
%	Per cent.

PART I.

COLLECTORATE.

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CHAPTER I.

OLD REVENUE LAWS.

(1) REG. I OF 1793.

I. DECENNIAL SETTLEMENT.

1. Made permanent from 22nd March, 1793, A. D.
2. Jumma which has been or may be assessed upon lands declared fixed for ever.
3. The Jumma which may hereafter be agreed to by proprietors whose lands are held khas, or farmed, were declared fixed for ever.
4. The Jumma of lands belonging to Govt., but transferred to individual proprietors, declared fixed for ever.
5. Lord Hasting's Minute, dated 31st December, 1819, is worthy of note.

> "Never was there any measure conceived in a purer spirit of generous humanity, and disinterested justice, than the plan of the Permanent Settlement in the Lower Provinces. It was worthy the soul of a Cornwallis—yet this truly benevolent purpose, fashioned with great care and deliberation, has, to our painful knowledge, subjected almost the whole of the lower classes throughout these Provinces, to most grievous oppression, an oppression too so guaranteed by our pledge, that we are unable to relieve the sufferers."

6. Jeremy Bentham in his book on Fallacies has the following, which should also be carefully noted.

> "At each point of time, the Sovereign for the time possesses means for making himself acquainted with the exigencies of his own time—with relation to the future, he has no such means of information; all is vague anticipation, rough and random guess, drawn by analogy. An Irrevocable Law, therefore, transfers the Government from those who have the best possible means of information, to those who are necessarily incapacitated from knowing anything at all about the matter. Instead of being guided by their own judgment, the men of the Nineteenth Century shut their eyes, and give themselves up to be led blindfold by the men of the Eighteenth Century—men who have half a century more experience to ground their judgments upon, surrender their judgments to men with half a Century less experience. If it be right that the Eighteenth Century should legislate for the Nineteenth, it must be equally right that the Nineteenth should legislate for the Twentieth Century—what at length would be the consequence? That in process of time the practice of legislation would be at an end! The conduct and fate of all men would be determined by those who neither knew nor cared anything about the matter, and the aggregate body of the living, would remain for ever in subjection to an inexorable tyranny exercised as it were, by the aggregate body of the dead."

II. MOTIVES OF THE COURT OF DIRECTORS TO FIX THE ASSESSMENT.

1. Variations of Jumma detrimental to the prosperity of the country.
2. Promotion of the future ease and happiness of the people.
3. The hope that proprietors sensible of the benefits conferred on them will,
   - *a.* Make exertions for the cultivation of their lands.
   - *b.* Discharge their revenues punctually.
     N. B.—In future no claims for suspensions or remissions will be attended to, but the lands will be sold for arrears.
   - *c.* Conduct themselves with good faith and moderation towards dependent talookdars and ryots.

III. WITH WHOM SETTLEMENT WAS MADE.

Actual proprietors of soil by whatever designation called.

IV. RIGHTS RESERVED TO GOVT. UNDER THE PERMANENT SETTLEMENT.

1. Lands declared liable to sale for arrears of revenue, but not those of disqualified proprietors.
2. The right to enact regulations for the protection and welfare of the dependent talookdars, ryots, and other cultivators of the soil.
3. The right to all internal duties.
4. The right to the Jumma on all alienated lands under illegal or invalid titles.
5. The right to resume allowances made to proprietors for Police purposes.

V. RIGHTS OF ZEMINDARS.

1. Jumma not liable to variation.
2. Entitled without sanction of Govt. to transfer their estates, or portions of them, to whomsoever they thought proper, provided such transfers were not repugnant to the Hindoo or Mahomedan Law, or to the Regulations.
3. Similarly entitled to make bequests of their estates to a single heir, or to several.

VI. RIGHTS OF TENANTS.

1. Landlord to conduct himself with moderation and good faith towards them.
2. Engagements to be entered into by Zemindars with dependent talookdars, and Collrs. to be furnished with copies of such engagements.
3. Rents of Mocurrerydars of more than twelve years standing not to be enhanced, but if of shorter standing, they could hold fixed rents, but not when the demand was a Govt. one.
4. No enhancements allowed unless the Zemindars could prove that by local custom, or that by conditions of the Pottah,

or that by receipt of abatements of the Jumma, the tenant had rendered himself liable to an enhancement, and then that the produce of the lands justified the hope of an increased payment being able to be met with.

5. Lands not held under talooks could be leased, but under specific terms.
6. No collection of rents allowed without an Amilnamah.

VII. RIGHTS OF RYOTS.

1. All extra cesses to be consolidated with the Assal Jumma, fresh cesses being prohibited.
2. Pottahs to be for a specific rent for a given quantity of land.
3. Variations of the rent indirectly allowed, the terms being specific.
4. Forms of Pottah to be drawn up.

   N. B.—Not required under Reg. V of 1812.

5. Existing leases not to be cancelled without proof of collusion.
6. Pottahs of Khood khast ryots not to be cancelled without proof of,

   a. Having been collusively obtained.

   b. The rates within three years having been reduced below the Pergunnah Nirik, or of collusive deductions having been obtained.

   c. Necessity of making a general assessment in the Pergunnah in order to equalize and correct the existing assessment.

   N. B.—Does not apply to Behar.

   Khoodkhast ryots.

   Definition—Those whose ancestors were resident cultivators at the time of the Permanent Settlement, and who are themselves cultivators in the estate on which their homesteads are situated, exclusive of Behar. No cancelment of Pottahs of Khoodkhast ryots were allowed except upon the three conditions (*a. b.* and *c*) attached to "6" (*ante*).

   Now, however, the rules of Act X of 1859 apply to all ryots. The sale of an under tenure under Act VIII of 1865, B. C., is sold free of all encumbrances, which, however, does not entitle the purchaser either to eject Khoodkhast ryots or to cancel *bonâ fide* engagements entered into with such class of ryots by the late incumbent of the under tenure or his representatives, unless it be proved, in a regular suit which the purchaser must bring for the adjustment of his rent, on the ground that a higher rent would have been demandable at the time such engagements were made by his predecessor.

7. Receipts for payment of rent to be given.
8. Rents of absconded ryots not to be realized from those remaining.
9. Dates for payment of kists to be fixed according to time of reaping and selling.
10. Zemindars to enter into no engagements with ryots contrary to the spirit of the laws.

VIII. RULES FOR APPORTIONING FIXED JUMMA ON PORTIONS OF ESTATES IN CASES OF,

A. SALE.

1. If the whole of the lands are to be sold for discharging arrears of assessment in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands sold may bear to the whole of their actual produce.
2. If a portion of the lands are to be sold in one lot, the assessment shall be fixed at an amount which shall bear the same proportion to their actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those disposed of, may bear to the whole of their actual produce.
3. If the lands sold shall be disposed of in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands of the settling actual proprietor, including those sold, may bear to the whole of their actual produce.

B. TRANSFER.

If the whole estate is transferred in two or more distinct portions, to two or more persons, or a portion to one person, or to two or more persons in joint property, by private sale, gift, or otherwise, the assessment upon each distinct portion so transferred, shall be fixed at an amount which shall bear the same proportion to its actual produce, as the assessment upon the whole of the estate of the transferring proprietor, of which the whole or a portion may be so transferred, may bear to the whole of its actual produce.

C. SHARE OF AN ESTATE.

In cases of division which becomes the joint property of two or more persons, the assessment upon each share shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed Jumma assessed upon the whole of the estate divided, may bear to the whole of its actual produce.

IX. RULES FOR ADJUSTING JUMMA OF LANDS FARMED OR HELD KHAS IN CASES OF,

A. SALE.

1. If the whole, or a portion, are to be sold in one, two, or more lots, such lands, if held khas, shall be disposed of at whatever assessment Govt. may deem equitable.
2. If held in farm, the purchaser or purchasers shall receive, during the unexpired portion of the lease of the farmer,

whatever such proprietor was entitled to receive, in virtue of the proprietary rights of the purchased lands, and at the expiry of the farmer's lease, such purchaser will be required to pay any assessment that Govt. may deem equitable. The sum to be received by purchaser or purchasers during the unexpired term of the farmer's lease, and the Jumma to be paid by such purchaser or purchasers after expiry of such lease to be specified at time of sale.

B. TRANSFER.

If the whole, or a portion of the lands, are transferred in one, two, or more lots, the transferree will obtain, if lands are held khas from Govt., and if farmed from farmer, the malikana received by the former proprietor on account of lands so transferred.

C. DIVISION.

The proprietors of the several shares will be the same as Zemindars, independent talookdars, and others whose lands are held khas or farmed, owing to their refusal to pay the assessment required of them.

(2) REG. VIII OF 1793.

NOTE.—The unimportant sections of this Reg. will not be noticed.

I. SETTLEMENT WITH WHOM TO BE MADE.

1. With actual proprietors of the soil.

Exceptions.

a. Females except those competent to manage their own estates.

b. Minors, lunatics, and idiots.

c. Others incapable of managing their lands by natural defects or infirmities.

N. B.—If such persons are not partners with others of a different description.

d. Landholders in arrear and not able to pay up arrears.

N. B.—Such lands to be let in farm and held khas for three years.

A. WHAT TALOOKDARS ARE ACTUAL PROPRIETORS. (Vide Sec. 14, Reg. I of 1801.)

a. Those, who purchased their lands at public or private sale, or obtained them by gift from the Zemindar or other actual proprietor of land to whom they now (1793) pay the revenue assessed on their talooks, or from his ancestors, subject to the payment of the established Govt. dues, and who received deeds of sale, or gift of such lands, from the Zemindar, or Sunnuds from the Khalsa, making over to them his proprietary rights therein.

b. Those, whose talooks were formed before the Zemindar, or other actual proprietor of land to whom they now (1793) pay their revenue, or his ancestors, succeeded to the zemindary.

c. Those, the lands comprised in whose talooks were never the property of the Zemindar, or actual proprietor, to whom they now (1793) pay the revenue, or his ancestors.

d. Those, who have succeeded to talooks of the above descriptions, by right of purchase, gift, or inheritance, from the former proprietor of such talooks.

e. Ayma or Malguzari land owners.

Definition.—According to Baillie the plural of Imam meaning a leader at devotions as well as Mahomed. Ayma tenures are grants made under the Mahommedan Govt. previous to the late E. I. Company's accession to the Dewanny, or, subsequently made by proprietors for a consideration subject to a small quit rent, but exempt from the regular khiraj. The tenures are hereditary, and holders are entitled to separation from the proprietors of whom they hold.

B. WHAT TALOOKDARS ARE LEASEHOLDERS.

NOTE.—These are not entitled to separation.

a. Those, whose talooks are held under writings or Sunnuds from Zemindars or other actual proprietors of lands, which do not expressly transfer the property in the soil, but only entitle the talookdar to possession so long as he continues to discharge the rent, or perform the conditions stipulated therein. They are not entitled to be independent of the Zemindar, or other actual proprietor of land, from whom they derive their tenures, provided they now (1793) pay to him the revenue assessed upon their talooks.

b. Jungleboory Talookdars.

Jungleboory Talooks.

Definition. - Pottahs granted in consideration of the grantee

clearing away the jungle and cultivating the land, and giving it to him and his heirs in perpetuity, with the right of disposing it by sale, or gift, and exempting him from payment of revenue for a specified period, on completion of which subjecting him to pay a specific Assul Jumma, with all increases, abwabs and mahthotes, but only for the cultivated portion; and also subjecting him to the payment of a specified portion of all presents and fees received from undertenants, exclusive of the fixed revenue. The Pottah specifies boundary, but not quantity until cultivated.

N. B.—Abwab ...Cess levied by Zemindars to defray expenses of weddings, funerals, and the like.

Mahthote...Cess levied by subscriptions for defraying all sundry expenses of the Zemindar.

c. Owners of such Malguzari Ayma tenures as were *bonâ fide* granted for cultivating Waste land. These tenures are to continue included in estates to which now annexed, and are to be considered Jungleboory tenures.

C. POTTAH TALOOKDARS.

Such Istemrardars as have not obtained possession of their lands to the exclusion or without the consent of the actual proprietors, as the Mocurrerydars holding lands of which they are not actual proprietors, and whose Mocurrery grants have been obtained since the late E. I. Company's accession to the Dewanny, and which have not received the sanction of the Supreme Govt. but held of proprietors on pottah or lease.

2. If the land stands in the joint names of several proprietors, or of one for many, settlement to be with person in possession.

3. In cases of mortgage, if the mortgagee has obtained possession, settlement to be with him, the proprietor succeeding on recovering possession. If the mortgagee be not in possession, settlement to be with proprietor in possession, the mortgagee succeeding when in possession.

4. If proprietors cannot be ascertained, and also in cases of absentees, lands to be held khas *pro tempore*; notice being issued requiring attendance of such parties within six months, and in case of still protracted absence, settlement to be with a farmer for ten years, the Zemindar nearest in situation having the preference.

5. If estates are disputed, settlement to be with proprietor in possession, such proprietor being liable for the claims upon the estate if estate be transfered from him.

If none of the claimants have been previously in possession, they are to appoint a Manager till termination of dispute, and if no Manager be appointed, the lands are to be held khas, the surplus produce after discharge of reve-

nue being kept in deposit till the right of property is adjudged.

6. In cases of boundary disputes, settlements to be for lands in possession of the disputing parties respectively.

N. B.—If landed proprietor refuses to engage for settlement of his land at the Jumma offered, they were to be let in farm or held khas at the pleasure of the Board, the owner receiving Malikana at the rate of Rs. 10 % on the Jumma.

II. SEPARATION OF TALOOKS.

NOTE.—The rules for guidance in carrying out the separation are to be found in Secs. 10 to 15 inclusive of this Reg., but as the separations were prohibited from being effected by Sec. 14, Reg. 1 of 1801, those Sections will not be noticed.

III. BASIS OF SETTLEMENT.

1. Assessment to be fixed on all lands exclusive of,

a. Sayer collections excepting,

a. Collections made in Gunges, Bazaars, and Hauts situated within the jurisdiction of Calcutta.

β. Collections confirmed to proprietors and holders of Gunges, Bazaars, and Hauts.

NOTE.—The subject of Sayer will be treated separately.

b. Lakhiraj lands whether under valid or invalid titles.

N. B.—Do not include Malikana lands in Behar, or the private lands of Zemindars and Talookdars in Bengal and Midnapore.

2. Assets of following kinds to be included.

a. Malikana lands in Behar held by proprietors who had refused to engage for the Jumma unless held under grants of Supreme Govt., and had been sold or mortgaged. (*vide post*)

b. Nankar, Khamar, Neejjote, and other private lands set apart for subsistence of Zemindar's families, unless held under a similar tenure from before grant of Dewanny to the late E. I. Company.

1. Nankar.
   A description of land forming part of the Zemindary exempted from revenue, or set apart for the immediate support of the Zemindar.
2. Khamar.
   Lands for which the Ryots do not pay a money rental, but divide the produce at certain rates of share with the Zemindar contradistinguished from Ryotty lands in which Govt. dues are paid in money.
   No rights of occupancy, under Act X, of 1859, accrue on these lands.
3. Neejjote.
   Lands cultivated by the Zemindar himself and are lakhiraj.
   No rights of occupancy, under Act X of 1859, accrue on these lands.

IV. RULES FOR FIXING THE ASSESSMENT.

1. To be in accordance with local circumstances of each Province.

2. The jumma of the preceding year, compared with the accounts and information supplied by Collrs., to be taken as the standard.
3. Where the jumma cannot be ascertained, and in all cases of separated talooks the Jumma of which has been fixed below the general assessment, the assessment is to be so regulated as to leave a provision of Rs. 10 °/₀ on Govt. contributions, including the produce of Nankar or other lands, the balance being the Govt. jumma.
4. Settlements to be in one neat sum free from Moshaira, Zemindary, Amlah, Poolbundy, Cutcherry, and similar charges.
5. The payment of established Zemindary charges to be by Collrs., unless for any special reasons any other arrangement is convenient.
6. No abatements of the Jumma to be allowed.
7. A Russud or progressive increase to be allowed owing to casualty of season causing an occasional diminution of the jumma, but not beyond third year of settlement, except for separated talooks and other petty estates.
8. Measurements to ascertain produce prohibited, but allowed in Behar and Midnapore.

N. B.—These rules do not apply to Salt Districts held khas, which are to be settled from year to year

9. The allowance of Cauzies, Canoongoes, and Public pensions paid by landholders to be added to the Jumma.

Canoongoe

A Pergunnah Accountant whose duty was to keep the accounts of the demand of revenue as well as a register of all circumstances relating to the land revenue and to the policy of the country; and when called upon, to declare the customs of each Pergunnah, the nature of the tenures, the quantity of land in cultivation, the nature of the produce, the amount of rent paid, and of all other matters connected with land revenue.

V. MISCELLANEOUS.

1. Talookdars may continue to pay their revenue through proprietors even after separation.
2. Following description of persons prohibited from interfering in matters coming within cognizance of Courts or Magtes on penalty of being fined and made to pay damages.
   a. Zemindars, talookdars, and other actual proprietors of land, dependent talookdars, and farmers of land holding farms, immediately of Govt.
   b. Persons farming lands of above description from land holders and farmers.
   c. Respective officers, agents, servants, dependants, and ryots of such persons.

VI. TENURES.

1. MOCURRERY LEASES.

a. Grants by large proprietors as provision for dependent relatives, or for religious and charitable purposes, exclusive of the regular khiraj, and sometimes subject to a small yearly payment.

b. Mocurrery literally means something fixed, but the tenure was considered to be only a life grant.

c. Such leases held by persons not actual proprietors, if granted or confirmed by the Supreme Govt., or obtained prior to the late E I. Company's accession to the Dewanny, to be considered in force during the lives of the lessees subject to an abatement of the fixed Jumma on account of the Sayer resumed or abolished, but on their death settlement to be with actual proprietors.

d. A similar provision has been made for those actual proprietors to whom such grants were made or confirmed by the Supreme Govt.

e. Mocurrerydars holding lands of which they are not the actual proprietors, but have obtained such grants since the late E. I. Company's accession to the Dewanny, the same not having been sanctioned by the Supreme Govt. are to be dispossessed, settlement being made with the actual proprietors; but if held for more than twelve years, holders are to receive during life the difference between the Jumma at which the lands are held, and that which actual proprietors may now (1793) agree to pay plus the neat produce of the Sayer resumed or abolished.

2. Istemrari.

a. Literally means perpetual. Mocurrery leases are often made Istemrari, meaning grants of land, the rents of which are for ever.

b. Istemrardars may be Pottah Talookdars. (vide *ante*).

c. Istemrardars holding lands for twelve years when engaging for their own lands, are protected from enhancement, but when not holding at a fixed rent for twelve years, if the Zemindar or other actual proprietor of land has bound himself not to increase the rent, such rent cannot be enhanced. This, however, will not preclude the Govt. officer or farmer, should the lands be held khas or let in farm, to assess such Istemrardars according to the District rates.

3. Chakeran.

a. Lands held by Public officers and private servants in lieu of wages.

b. To be annexed to the Malguzarry lands, and declared responsible for the public revenue assessed on zemindaries, independant talooks, or other estates in which they are included, along with all other Malguzarry lands therein.

4. Malikana.

a. Allowance made to proprietors who at the time of the Permanent Settlement declined to engage for the jumma proposed to them, and in consequence of which the land was let in farm or held khas.

b. If the lands were farmed, the rate was Rs. 10% on the Sudder jumma of their lands.

c. If held khas, at the same rate on the neat collections of the lands.

d. From this allowance provision was to be made for the families of proprietors entitled to a provision.

e. When the lands were let in farm, the farmer had to pay the 10% to the proprietor, plus the Govt. Jumma payable monthly according to the Kistbundy fixed for the Sudder Jumma, unless otherwise stipulated.

f. When the lands were held khas, the payment was to be monthly from the Collr's. Treasury, and to be paid entirely in money.

g. The enforcement of payment was to be by the same process as that for recovering arrears of revenue.

h. Such tenures in Behar to be re-annexed to the Talook, and the Zemindars were required to pay the whole revenue, unless the lands were held Malikana under grants made or confirmed by the Supreme Govt., and which had been sold or mortgaged.

i. Such tenures not made or confirmed by the Supreme Govt. since 8th August, 1788, are invalid.

5. Khas Mehal.

a. An estate the rents of which are collected from the cultivators by officers on the part of Govt. without the intervention of any land-holder or farmer.

b. Comprises resumed estates, the proprietors of which declined settlement, and estates of the perpetual settlement sold for arrears and purchased by Govt. .

NOTE.—Under Govt. orders dated 12th May, 1859, these Mehals are being gradually sold off.

6. Ghatwally tenants.

a. Such as are entitled to hold their lands in perpetuity by payment of a fixed rent to the Zemindar of Beerbhoom, and by performance of certain Police Services.

b. The gross rents are paid to the Collr. who pays the balance to the Zemindar minus the Govt. revenue, and if the rents be not paid the tenure is sold or transferred to another holder.

c. The tenure descends entire to the eldest son, and is not liable to attachment for personal debts.

N. B.—The late Sudder Dewanny Court ruled that the tenure was liable to resumption when services of Ghatwals were no longer required.

(3). REG. XXVII OF 1793.

NOTE.—The unimportant and ineffective Sections of this Regulation will not be noticed.

Vide Reg. VI of 1811.

I. SAYER

DEFINITION.

1. Not in reality a duty, but a consideration for the use of grounds, shops, or other buildings belonging to the landholder.
2. Was originally a tax on merchandise, which when levied on Moslem merchants, was 1-4th of a tithe, and when on others ½ a tithe.
3. Tax collected by an Ashir or tithesman who took his stand at the public road.
4. Literally means perambulating.
5. Collections made by Govt. to reform abuses, and benefit the commerce of the country, and give ease to the inhabitants.

II. DIFFERENT CLASSES OF SAYER.

1. Payments for use of houses, lands, shops, julkur, bunkur, and phulkur, being only rents confirmed to landholders.
2. Tehbazaree collections by landlords for goods exposed for sale in Gunges and Bazaars. (These were to be discontinued, compensation being given. Proprietary right confirmed to landholders, but use given to public).
3. Radharry and Chelunta collections. (Discontinued.)

   N. B.—Radharry.—Duties upon goods not bought or sold within the Zemindarry, but only passing through the Zemindarry.

   Chelunta.—Transit duties.
4. Abkaree, customs, and pilgrim taxes. (Taken up by Govt.)

III. GENERAL RULES.

1. No landholder to collect any taxes.
2. Zemindars could erect permanent shops, notwithstanding the provisions made for lands on which the Tehbazaree collections were levied.
3. Amount of compensation on Radharry and Chelunta collections was to be calculated on average of preceding ten years.
4. Lakhirajdars to be paid compensation in cash, and proprietors were entitled to an abatement of revenue equal to full amount of former collections now abolished.
5. Disseised proprietors to receive as compensations 1-10th annually of the amount abolished.
6. In case of fresh assessments it was to be abated by 1-10th of average income from abolished sayer.
7. Exactions and compensations when ordered by Revenue Officers to be made subjects of civil suits.

   N. B.—Suits for compensation were discontinued by Reg. VI of 1811.

(4). REG. II OF 1793.

NOTE.—The greater portion of this Regulation has become obsolete.

I. REASONS FOR TRANSFERRING SUITS COGNIZABLE IN REVENUE COURTS TO THE JUDICIAL COURTS.

1. Encouragement of agriculture.
2. Insecurity of privileges conferred upon proprietors of the soil so long as Revenue Officers sit as Judges on disputed claims between landholders and ryots.
3. Exercise of summary powers by Collrs.
4. Financial functions of Collrs.
5. Judges wholly uninterested in the result of their decisions.
6. Liability of Collrs. consequent on this change to be prosecuted for exactions.

N. B.—The change was affected on 1st May 1793.

II. DUTIES OF COLLRS.

1. To collect the amount of the fixed revenue assessed upon the lands of the Zemindars, independent talookdars, and other actual proprietors of the soil, with or on behalf of whom a settlement has been or may be concluded.
2. To collect the stipulated annual revenue from farmers of estates farmed.
3. To levy the rents and revenue from estates held Khas.
4. To make the future settlement of Khas or farmed estates.
5. To prosecute for the recovery of the dues of Govt. from Lakhiraj lands of any description held under illegal or invalid tenures
6. To pay pensions and allowances included in the public revenue, and the pensions and compensations granted consequent upon the abolition of the Sayer.
7. To execute instructions issued by the Court of Wards regarding disqualified land holders and their estates.
8. To superintend the Butwarrah of revenue paying estates ordered to be divided into two or more distinct estates.
9. To apportion the public revenue on lands ordered to be sold for arrears of revenue.
10. To collect the tax on spirituous liquors, and intoxicating drugs, and articles.
11. To procure lands for Native invalid soldiers who may accept of a provision in land.

N. B.—Since 1811 the grant of lands has been discontinued, and a gratuity of six months' pay substituted.

12. To collect the tax for defraying Police expenses.
13. To perform the above and all other duties which may now, or in future, be prescribed according to the Regulations.

14. To furnish to the Board, or other duly authorized officer, any accounts which may be required.
15. To conform to all special orders which the Board, or other duly authorized officer, have issued or may issue.

III. NATIVE PUBLIC SERVANTS.

A. CASHKEEPER.

1. To be nominated by the Collr. on finding proper security.
2. Nomination to be reported to the Board.
3. Nominee not in office till receipt of Board's orders.
4. To be removed for misconduct or other offence duly proved, but only by the Board.

B. OTHER SERVANTS.

Provisions cancelled by Sec. 3, Reg. V, of 1804.

IV. RESTRICTIONS ON COLLRS.

1. Not to employ private servants on public matters.
2. Not to be concerned along with their servants, extra-officially, in the revenues
3. Not to be concerned in trade directly or indirectly.
4. Not to make Tuccavy advances.
5. Not to exercise authority beyond limits of their zillahs.
6. On resignation or removal not to leave their station before making over charge.

N. B.—In absence of Collr., Senior Asstt. to officiate.

7. Not to employ Sepoys in collecting revenue.

V. DUTIES OF BOARD OF REVENUE.

1. To have control over sub-officers.
2. Are empowered to enquire into and punish offences committed by officers, by,
   - *a.* Summoning them to the Presidency to explain and justify their conduct.
   - *b.* Suspending them from their office.

     N. B.—The exercise of these powers to be reported to Govt.
   - *c.* Imposing a fine not exceeding a month's salary.

     N. B.—Offender may be sued in Courts to which amenable.
3. Are entitled to order deputations, giving specific instructions and reporting the same to Govt.
4. Can require personal attendance of Native landholders, or subordinates, if such attendance be indispensably necessary for,
   - *a.* Purpose of adjusting any settlement.
   - *b.* Do. examining any accounts.
   - *c.* Enquiry into any matter coming within their cognizance.

     N. B.—Penalty for non-attendance is a daily fine according to offender's circumstances.
5. Can order settlement of khas lands on security being executed for payment of revenue, and deputation of one of their

number, and on close of such settlement issuing the usual bundobusty Perwannah.

6. To superintend the collection of revenue.
7. Can grant temporary remissions of revenue for the current year, reporting to Govt,
   a. The necessity for such an order.
   b. The sum so remitted.
8. Can grant Tuccavy advances not exceeding Rs. 5 % on revenue paying lands, at Rs. 1 % interest, reporting the same to Govt.
9. To furnish proper accounts to Govt.
10. To forward to Govt. all original acknowledgments for places restored to Foreign Powers.
11. To cause the keeping of separate accounts of expenses in reducing rebellious Zemindars.

VI. RESTRICTIONS ON THE BOARD OF REVENUE.

1. Cannot grant remissions of balances.
2. Cannot grant Tuccavy advances exceeding Rs. 5 °/₀ on revenue paying lands.
3. Cannot grant remissions upon settlement of the preceding year.
4. Cannot engage collectively or individually in trade directly or indirectly.

VII. GENERAL PROVISIONS.

1. Collrs. to be appointed from the Covd. servants of the Company.
2. Collrs. are to be subordinate to the Board with whom they are to correspond on business.
3. Collrs. are to use a Circular Seal one inch and a half in diameter, the inscriptions being in the vernacular language and character.
4. Collrs. are to keep a Diary of Official transactions in the vernaculars.
5. Native Officers of Collrs. are to obey them, recusancy being punished by a fine not exceeding six months' salary, or dismissal.
6. *Bonâ fide* purchases of land at private sale by sub-officers of Collr. allowed.
7. Preservation of records and accounts enjoined.
8. Collectors to take measures to render zillahs compact.
9. Collectors to grant receipts for payments into Treasury.
10. A register of receipts for salaries, pensions, and allowances to be kept, a copy of which is to be transmitted annually to the Board.

(5). REG. XXXVIII OF 1793.

NOTE.—This Regulation prohibits Europeans from holding lands out of the limits of the Town of Calcutta without the sanction of Govt. Act IV of 1837 laid down that any subject of the Crown may hold property in land in the territories of the E. I. Company, but that they should only hold them subject to all the rules applicable to holdings by Natives of the country. It was however held in 1838 that Europeans should be allowed to hold lands only when residing thereon, and cultivated the same within a specified period. The Govt. Gazette on the 1st September 1860 declared the withdrawal of this prohibition.
In connexion with this Regulation it will be as well to remember that Covd. Servants of the Company were prohibited from lending money to proprietors, farmers, dependent talookdars, under farmers, and ryots or their sureties.

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(6). REG. XLI OF 1793.

NOTE.—This was a Regulation to form into a regular code all Regulations that may be enacted for the internal Govt. of the British Territories in Bengal, but has now ceased to be operative.

CHAPTER II.

REGISTRY OF ESTATES.

REGS. XLVIII OF 1793, AND VIII OF 1800.

NOTE.—All persons at liberty to sue for any property registered in another's name.

I. DEFINITION OF ESTATE.

Any land being Malguzari, or subject to the payment of public revenue for the discharge of which a separate engagement may have been entered into with Govt. by the proprietor or farmer, or which may have been separately assessed with the public revenue, although no engagement shall have been executed to Govt.

N. B.—*Vide* definition of Estate in Act VII of 1868. B. C. p. *110*

II. QUINQUENNIAL REGISTER.

1. To be prepared, every five years, of all estates paying revenue immediately to Govt.
2. Estates are to be arranged according to the English alphabet, and to retain their present names, as well as those which may be given to them on a change of proprietors.
3. Where not already named, estates to be named by the proprietor, but if there be any dispute about it, the rules of Reg. VIII. of 1793 to be applicable, and in cases of neglect, name to be given by Collr.
4. Estates having any distinguishing appellations, to have such appellations subjoined.
5. Estates forming specific portions of Zemindaries, Talooks, or Chowdhraies, to be recorded under head of Zemindarry, Talook, or Chowdhrai, of which they were originally a part.
6. Such estates, if not specific portions, are not to be registered under the head of the original estate.
7. Parts of the same estate, in different zillahs, under one engagement, to be registered as kismuts, without any specification of the proportion that they may bear to the whole estate.
8. Names of all Pergunnahs or local divisions comprising any villages, and the rukbah or measurement of each village to be specified under the head of each estate.
9. Where estates consist of one or more villages not comprising a whole pergunnah, the name of the pergunnah in which the estate is situate to be specified.

10. The jumma of each estate, the proprietor's name, and if the estate be farmed the farmer's name, to be specified opposite to each estate.
11. The Register to begin with the year 1202, B. era, and to be numbered two, and another to begin with the year 1197 of the same era and to be numbered one, and every five years from 1202, subsequent Registers to be prepared, showing respectively at commencement of every such five years,
    a. The estates in the several Zillahs.
    b. The required particulars regarding them.
12. The pages of the Register are to be of a certain size, and the Register is to be paged and signed by the Judge; the counterpart in the native languages written in Persian character to be treated as the English one.
13. In cases of disputes to titles, the party in possession to be registered as proprietor.

III. REGISTER OF INTERMEDIATE MUTATIONS.

1. This records the division of estates or transfers of estates, or portions of estates or unions of estates that originally formed part of the same Zemindarry, Talook, or Chowdhrai, that may take place subsequent to the forming of each Quinquennial Register.
2. To be attested and paged by the Judge.
3. Separations from one zillah to another to be entered in this Register, forming materials for the preparation of the next Quinquennial Register.

    N. B.—Procedure for carrying out separations.
    a. Govt. to notify to Courts from which the separation is to be made, and also to the Courts to jurisdiction of which the annexation is to be made, that separations and annexations are to be effected.
    b. Collr. of Zillah from which separation is to be made to transmit to his Zillah Judge copies of entries in the Register, and the Collr. to whose Zillah the annexation is to be made, copies of such entries to his Zillah Judge.
    c. On receipt of such copies, the Courts, from whose jurisdictions the separations may be made, to transmit the papers relating to cases before them which may, owing to such separation, become cognizable in any other Court, and give written notification thereof to the parties concerned.
4. References to this Register to be made in red ink.
5. A counterpart is to be kept in Vernacular, which shall be attested and paged by the Judge.
6. Sources from which Collectors are to obtain necessary information for entry in this Register.

    a. From Zillah and City Courts copies of all decrees passed by them or sent to them by the Provincial Courts of Appeal or Dewany

Adawlut to be executed regarding proprietary right in Govt. revenue paying lands.

N. B.—Provincial and City Courts are no longer in existence.

b. From Board all particulars regarding lands disposed of by them by public sale in Calcutta.

c. From their own Cutcherries in sales held by them.

d. From their own records of the division or union of estates under Reg. XXV of 1793 made under their own superintendence.

e. From new proprietors of all transfers of estates or portions of estates.

f. From keepers of Registers under Reg. XXVI of 1793, particulars of all transfers entered in their Registers.

7. All alterations in annual revenue with particulars to be inserted.

IV. RULES COMMON TO BOTH QUINQUENNIAL AND INTERMEDIATE REGISTERS.

1. Errors or omissions, in fair copy and in counterpart, not to be altered or erased, but the error to be noted in red ink opposite to the erroneous entry or omission.
2. Negligence in furnishing information required from proprietors or others, to be punished by a fine realizable in the same way as arrears of revenue.
3. Forms to be prepared by the Board.
4. Duplicate copies of Quinquennial Register to be sent to Board as early as practicable, and those of Intermediate Register within one month of the expiration of the 3rd, 6th, 9th, and 12th, months of the B. F. or W. year.
5. Registers to be carefully preserved.

V. PERGUNNAH REGISTER.

1. To be prepared both of Malguzary and Lakhiraj lands every five years, commencing with 1207 of the B. F. or W. year, the first one, being registered one.
2. To contain a distinct head for each Pergunnah, or if there be no pergunnah for local divisions.
3. Particulars of Malguzary Part.
   a. Name of estate to which lands appertain, as entered in the Quinquennial Register, with a reference to the number under which the estate may have been entered.
   b. Name of proprietor or proprietors of estates.
   c. Detailed statement of the several Villages, portions of Villages, or other Subdns. of each estate.
   d. Rukbah or measurement of each Village or other Subdn.
   e. Gross rents of any Village or other Subdn.
4. Particulars of Lakhiraj Part.
   a. Denomination of each tenure with a reference to the number under which the tenure may have been entered.
   b. Name of holder or holders of the tenure.
   c. Detailed statement of the several villages, portions of villages, or other Subdvns. of each tenure within the Pergunnah.
   d. Rukbah or measurement of each village or other Subdn.
   e. Gross rents of any village or other Subdn.

5. Board to furnish forms for this Register, every page of which is to be attested by Collrs., and is to be kept in the Persian language.
6. The Register for the current year (1207) to be prepared from information already in hand, and if for future years, any further information be requisite, Collrs. are to call for them.
7. Collrs. are forbidden from calling,
   a. From proprietors or farmers of Malguzarry lands, or from their under tenants, any information or papers regarding measurement or rent of such lands.
   b. From holders of Lakhiraj lands, any information or papers respecting such lands.
8. Entries of any authentic information derived from public measurements, attachments, or other information, as well as boundaries of villages, or subdns., and limits of pergunnahs, or local divisions to be made.
   N. B.—No change in existing limits of Pergunnahs, &c, are allowed without sanction of Govt.
9. Copies of entries in Quinquennial and Intermediate Mutation Registers to be sent by one Collr. to another in case of separations from one zillah and annexations to another.

VI. INTERMEDIATE PERGUNNAH REGISTERS.

1. To be kept with same heads as Pergunnah Register in which are to be entered,
   a All Pergunnah annexations or separations.
   b. All divisions or transfers of estates.
   c. All new information regarding measurement or rents of land.
   d. All resumptions of Lakhiraj exemptions.
   e. Generally all alterations in Pergunnah Register. (Malguzarry and Lakhiraj.)
   N. B.—1. Transfers and divisions not to be entered till assessment has been allotted.
   2. Entry not to affect Govt. rights either to Malguzarry or Lakhiraj lands.
2. Sources from which materials are to be furnished.
   a. From information required for Intermediate Mutation Register.
   b. From information to be furnished by proprietors on Collr's. requisition.

VII. MISCELLANEOUS.

1. Establishment of new villages to be notified to Collr. on penalty of the village being forfeited to Govt., or of fine.
2. Parties succeeding to landed property by inheritance, or otherwise, are duly to notify the same to the Collr. on penalty of a fine at discretion of Govt.
   N. B.—1. This penalty is a dead letter, default being never practically reported to Govt.
   2. The same penalty is provided for omission or wilful misrepresentation of the requisite information.

VIII. FEES FOR REGISTRY OF TRANSFERS. (REG. XV OF 1797.)

1. On lands paying revenue ... ... $\frac{1}{4}$ % on annual jumma.
2. On Lakhiraj lands ... ... $2\frac{1}{2}$ % on annual produce of lands transferred.
3. Fees to be levied from party to whom the property may be transferred by the same process as arrears of revenue are levied.

BOARD'S RULES.

CHAPTERS XIV & XV.

I. REGISTERS PRESCRIBED BY LAW TO BE KEPT IN A COLLR'S OFFICE.

A. General Register of estates paying revenue immediately to Govt.

B. Pergunnah Register (Part I) of land assessed to the Public revenue.

C. Do. (Part II) do. exempt from do.

D. Register of Intermediate Mutations.

E. Special Register of Istemrari tenures held at fixed rent from time of Permanent Settlement. (Finally closed.)

F. Special Register of tenures existing at time of settlement, but not held at fixed rent. (Finally closed.)

G. Common Register of Talookdari and other similar tenures, and farms created since time of settlement, and held immediately from proprietors of estates.

H. Special Register of do. do.

I. Common Register of leases of lands whereon dwelling houses, &c., have been erected.

K. Special Register of do. do. do.

L. Confirmed Partitions.

M. Register of Peons.

N. Register of payment of Stamp duty and Penalty.

N. B.—These are to be on good English paper, to be accessible to all, to be in use till finished instead of being opened every year, and to be bound neatly in khurrowa cloth and kept in good order.

II. DESCRIPTION OF REGISTERS.

A, contains the name of Revenue paying estates, and a note of the page in Register D to be entered in cases of mutation occurring.

B, contains estates alphabetically arranged with names of proprietors as entered in A.

C, contains tenures alphabetically arranged, and notes of separation.

D, contains all entries in detail of mutations when sanctioned. (From this B & C to be prepared once in ten years.)

E To K. Names sufficiently indicate the object. Records name of applicant and date of application; name of pergunnah; nature of tenure; name of village, of proprietor creating the tenure, of original holder, of present possessor, who if not original holder, how he succeeded, and whether held

jointly or solely; area and boundaries; annual rent and whether perpetually fixed or periodical; duties to be performed; date of creation of tenure; date on which registry was ordered, and by whom; signature of Collr.

L, records name of original estate and of proprietors; number of pergunnahs and villages; area; revenue assessed on original estate; shares; proprietor or proprietors of each share; number of pergunnahs and villages in each share; area and revenue thereof; date of confirmation.

M, records name of peon; age when appointed; residence; father's name; date of appointment; signature of Nazir and Presiding Officer, salaried or occasional.

N, records number; date of entry; date and description of document; amount received as duty and penalty with total; name and residence of party from whom received; number and title of suit; remarks.

N. B.—There are 93 Registers prescribed by Executive Authority, which are to be kept, and some of which are to be kept up in Subdns.

III. SHARES.

1. Are not to be registered, nor their specification, nor subdn., except under precept from Civil Court.
2. When registered transfer to be recorded.

IV. TRANSFERS.

1. By sale, if application for Registry be supported by duly registered deed of sale, vendor need not be summoned.
2. In other cases alleged vendor to be summoned, and due enquiries made into the validity of the transfer.
3. When registry is opposed, Collr. to ascertain whether petitioner has actually succeeded to possession, or whether the property has been transferred to him, and not the right to possess ultimately.

N. B.—This process is not of a Judicial character. The person whose name is entered is proprietor *de facto*.

4. Unregistered documents not to be admitted.
5. When copy of decree accompanies an order of Court, Collrs. to make alterations in the Registers.
6. Registry of transfer of an estate or share of an estate to an auction purchaser to be made free of fees, but when part, or a specific share is transferred, fees to be levied on amount of Govt. revenue payable on such portion, or in case of Lakhiraj lands, on annual produce of such portion.

V. REGISTRATION OF DEPENDENT TENURES AND LEASES.

1. On application for special Registry in Registers H & K, Collr. to make particular enquiries as to what encumbrances are

already specially registered, and the report to the Comr. must invariably state that this enquiry has been made, and it shall contain a full description of every such specially registered encumbrance.

2. Entry in Registers G to K to be noted at once against estate affected upon Register A.
3. Application for registry in registers G. to K. not to be received, unless made within three months from date of deed constituting the tenure.
4. Rent free tenures cannot be registered under Act XI of 1859.

VI. MISCELLANEOUS.

1. Registers to be paged and attested by Collrs., Asstts., or Dy. Collrs., in their own hand.
2. In preparation of Register, arrangement of English alphabet to be followed.
3. Name of estate or village to be invariably the leading word, territorial distinctions following the name.
4. Names whether in English or in Vernacular to be written in full.

CHAP VIII.

LAND REVENUE ROLL AND ACCOUNTS.

I. REVENUE ROLL. (TOWJIH).

1. *Definition.* List of estates from which the land revenue of a district is collected, showing the revenue assessed on each estate, divided into the instalments in which it is due.
2. To be divided into fixed and fluctuating departments.

A. FIXED DEPARTMENT.

a. Includes all estates the revenue of which is fixed permanently or for a term by definite arrangements either actual or constructive with individual proprietors or farmers.

b. Is sub-divided into five classes.

α. Permanently settled estates assessed to a revenue of more than Rs 100.

β. Permanently settled estates assessed to a revenue of Rs. 100, or less.

γ. Estates settled for a term only either with proprietors or farmers.

δ. Estates under Court of Wards.

ε. Estates attached under orders from Civil or Criminal Courts.

B. FLUCTUATING DEPARTMENT.

Contains only those estates of which rent is collected without intervention of any farmer or proprietor direct from the tenants.

3. Malikana and Thanadari rolls are divided and sub-divided in the same way as the land revenue roll.

II. CHANGES IN THE ROLL.

1. By removal of existing estates.
2. By addition of new estates.
3. By transfer of estates to or from the rolls of other districts.
4. By division or reunion of existing estates under Reg. XIX of 1814.
5. By abatement of revenue of estates during currency of settlement.
6. By incorporation with existing estates of assessed alluvial accessions.
7. By alteration of assessment upon estates upon settlement or re-settlement.
8. By cancelment of leases.

N. B.—These alterations to be fully reported and explained once a quarter to the Comr. and Board in prescribed form.

III. REMOVAL OF ESTATES.

1. To be under Board's sanction, a list of all estates with reasons of removal, being submitted once a quarter through the Comr. to the Board.
2. Redemption of petty estates to be encouraged and entered in a separate Register, an entry in case of lands still existing in an estate, being made in Register C.
3. Application for redemption to be made on plain paper; and on Board's sanction being obtained, Collr. to furnish proprietor with a deed, specifying,
   a. Number, name, and revenue of estate redeemed.
   b. Price at which redeemed.
   c. Authority sanctioning redemption.
4. Redemptions on following terms in districts named below are allowed.
   a. Estates in Chittagong assessed to a yearly Govt. revenue of Re 1, or less, to redeem all future payments by one payment of ten times the revenue
   b. In Calcutta, Punchannogram, and Chinsurah by one payment of twenty times the revenue.

IV. NEW ESTATES.

1. Whether added by resumption, escheat, forfeiture, &c., to be entered in a separate Register. (No. 64.)
2. Extract of entries made under Comr's or Collr's. authority during the quarter, to be sent at end of each quarter to the Board.

V. TRANSFERS.

1. Can be sanctioned by Board for purpose of bringing Towjihs into accordance with the geographical boundaries of the dis-

tricts, the object being that an estate should always be borne upon the Roll of the district within which situate.

2. To be proposed by Comr., and if the districts be situate in more than one division, the proposal, prior to its submission to the Board, to have the approval of both Comrs.

3. Take effect from commencement of following financial year.

VI. DIVISIONS AND RE-UNIONS.

1. Largest subdn. to retain original number of the estate, new numbers being given to other shares.

2. In cases of re-union, whole estate to bear number of the larger of the two re-united portions.

VII. ABATEMENTS.

1. During currency of settlement require Board's sanction.

2. To be recommended quarterly.

VIII. ALLUVIAL INCORPORATION.

Board's sanction necessary on an alluvial accession becoming liable to assessment.

IX. SETTLEMENTS AND RE-SETTLEMENTS.

A. POWERS OF COLLR.

Can confirm any settlement made for a term of years by which revenue not exceeding Rs. 500 is assessed.

B. POWERS OF COMR.

1. Can revise Collr's. proceedings with or without appeal.

2. Can confirm all other settlements.

3. Revision orders do not take effect until expiration of official year within which passed, unless,

a. For lowering assessment.

b. Benefitting the party making settlement.

c. Necessary to give immediate effect for redressing manifest fraud.

N. B.—This (3) applies to orders of revision by Board.

C. POWERS OF BOARD.

Can revise proceedings of Comrs. with or without appeal.

X. CANCELMENTS.

A. POWERS OF COLLR.

Can cancel without reference to higher authority, for default, the lease of any estate of which the annual revenue does not exceed Rs. 500.

B. POWERS OF COMR.

1. Can revise Collr's. proceedings with or without appeal.

2. Can cancel, for default, the lease of any estate of which the annual revenue exceeds Rs. 500

N. B.—The provision for voidance of leases is to be invariably included in every engagement on occurrence of a default.

3. Can cancel all leases of any description by consent of the lessee.

XI. SEPARATION OF SHARES AND DEPOSITS.

1. Separation of an estate, whether held in common tenancy or consisting of specific portions, by opening of a separate account causes no alteration in Towjih.
2. Such separations and deposits of money made for protecting an estate from sale to be always noted against estates to which the transactions refer.

XII. REVENUE WHERE PAYABLE.

1. At treasury of the district upon the Towjih of which it is borne.
2. At any treasury under the Bengal Govt. by transfer receipts, if,
   - *a.* Applicant for Transfer receipt states name of estate and amount of instalment for payment of which it is required.
   - *b.* When amount exceeds Rs. 100, a fee of Re. 1 be paid for Rs. 1000, or fraction of Rs 1000. plus amount of revenue.
   - *c.* Only one such receipt be issued for one instalment of revenue due from an estate.

   N. B.—*Vide* cl. 3, Sec. 2, chap. XIX of Board's rules, p. 265, which lays down that if the Transfer receipt shows payment to have been made before sunset of latest day of payment, and reach the Collr. of the District in which the estate is situate before the "Schedule of estates in arrears" is made out he is not to advertise the estate for sale. If it reach after publication of Schedule, estate must be exempted from sale.

XIII. TOWJIH DEPARTMENT.

Towjih Navis to be subordinate to Accountant his duties being,

- *a.* To preserve and maintain integrity and correctness of Towjih.
- *b.* To keep accounts of each estate in prescribed form.
- *c.* To prepare a statement of the "demand, collections, and balances of each estate" on or after every latest day prescribed for the payment of revenue.

XIV. ACCOUNTS.

A. GOVT.

To receive report of suspensions of demand.

B. BOARD.

1. To keep accounts of land revenue.
2. To receive through Comr. return of demand, collections, and balances quarterly, in prescribed form.
3. To order remission of irrecoverable balances, the reason of such balances being fully explained in the return.
4. To sanction remission of balances due from estates on the Fixed Dept. of the Towjih.
5. To sanction suspensions of demand beyond current year, or affecting more than one estate.
6. To keep account of forest and miscellaneous land revenue.

C. COMR.

1. To sanction remission of irrecoverable balances due from estates on the Fluctuating Dept. of the Towjih.

2. To sanction suspension of demand against a particular estate for any special cause for the current year, reporting proceedings to the Board.

CHAP. VII.

GOVT. ESTATES.

I REGISTRY OF DEPENDENT TENURES.

1. To be made in Collr's. Office.
2. Division and consequent distribution of rent to be sanctioned only by officer who can confirm settlement, and as such division has no legal right, when such sanction is at all given, it must be with the greatest caution.

II. SALE.

1. Estates contiguous to capital towns not to be sold, but a discretion is allowed regarding alluvial accretions and islands.
2. All other lands to be sold to highest bidder, above upset price, after advertisement in prescribed form in Govt. Gazette, in one lot, though Board may allow two or more petty estates to be included in one lot, or break up one estate into several lots.
3. Boundaries of fisheries to be carefully defined, and plans prepared before sale.
4. Estates leased for a long period cannot be sold.
5. Estates, the revenue of which is above one rupee, to be sold after re-settlement, bearing their revenue fixed in perpetuity, and estates whose revenue does not exceed that sum with waste estates to be sold lakhiraj.
6. The upset price of revenue paying estates, is ordinarily to be twice the amount of their revenue, and that of lakhiraj estates, at ten times of amount of revenue they bear when sold.

   N. B.—The upset price may be reduced or raised.

7 Estates must be sold personally by the Collr. on the following conditions.

   a. Estate to be sold subject to Govt. revenue against each to the highest bidder above upset price.

   b. Sale to be subject to existing leases and to rights conferred by settlement proceedings, and by laws in force; purchasers being bound to respect rights of resident cultivators.

   c. If amount of purchase do not exceed Rs. 100, whole amount to be paid at once.

   d. If it exceed Rs. 100 ¼th of bid to be immediately deposited. If balance be not paid by noon of 15th day after sale and if a holi-

day, then on next office day, sale to be cancelled, deposit to be forfeited, and the estate re-sold at risk of defaulting purchaser after issue of advertisement as in an original sale.

e. Purchasers also to pay for construction of roads and improvement of communication, Re. 1 % on Govt. revenue assessed leviable as an arrear of revenue.

N. B.—Any special condition necessary in addition to the above to be duly certified.

8. If defaulting purchaser does not make good difference between his bid and proceeds of second sale, such difference to be recovered by a civil suit by Collr.
9. In case of re-sale under condition "d", advertisement to state that the sale is at the risk of the defaulting purchaser.
10. Advertisement to be forwarded to Board for publication, the date of sale being fixed at least a month after day on which probably the advertisement may appear in the Gazette.
11. Notification of sale to be by beat of drum, or in the way such notices are usually published at the Collr.'s office and on the estate.

N. B.—No notice to tenantry or others to be issued without Board's authority.

12. Certificate of sale in terms of advertisement, on plain paper, to be delivered to purchaser, and reported to Board in prescribed form.

N. B.—Collr. to submit, through Comr. to Board at commencement of each official year, a list of unsold estates proposed for sale during the year, and on receipt of Board's orders to sell the same.

III. MISCELLANEOUS

1. Board to keep Register of all Govt. estates.
2. Estates becoming the property of Govt. during the official year to be submitted in a list to Board.
3. Comrs. can pass collection charges for realizing rents in Govt. estates managed directly, at a rate not exceeding Rs. 10 % of the amount.
4. Three per cent. is deducted from net collections of Govt. estates, and formed into a "Fund for the improvement of Govt. estates," realizable by instalments during the year as collections are paid into the Treasury.
5. Full collections to be credited as land revenue receipt, and Rs. 3 % charged by transfer in Cash Book, and lists of payments, and credited in a lump sum to the above Fund.
6. Voucher to be forwarded to Accountant General, and a consolidated bill for total amount transferred to be sent to him after countersignature by Comr.
7. Fund to be spent in districts within which raised, to be primarily available for expenditure on estates raising it, but if

not so required, can be used upon roads or district works, or upon neighbouring roads, though not within the district but likely to benefit the estate.

8. Fund to be treated in the same way as other local public works funds.
9. Instalments may be held available for expenditure as soon as credited to the fund, accounts of fund being rendered to Accountant General.
10. Balances at end of year to be available for expenditure as part of the Rs. 3 % khas mehal fund, or "fund for the improvement of Govt. estates" of the same district during the following year.

CHAPTER III.

SETTLEMENTS.

REGS. VII OF 1822, IX OF 1825, XI OF 1825, IX OF 1833.
ACTS IX OF 1847, XXXI OF 1858, AND IV OF 1868, B. C.

REGS. VII OF 1822, IX OF 1825, AND IX OF 1833.

I. DEFINITIONS.

SETTLEMENT.

It is the equalizing of public burthens and the ascertaining, settling, and recording the rights, interests, privileges, and properties of all persons and classes, owning, occupying, managing, or cultivating the land or gathering or disposing of its produce, or collecting, or appropriating the rent or revenue payable on account of land, or the produce of land, or paying or receiving any cesses, contributions or perquisites to or from any persons resident in, or owning, occupying, or holding parcel of any village or mehal, and the assessment of the revenue to be paid by such mehal or village to the Govt.

BOARD OF REVENUE OR COMRS.

Any Board, Committee, or Commission, and any member thereof as may be vested by Govt. with powers and authority of a Revenue Board.

II. SETTLEMENTS.

A. PROVISION IN REGARD TO ZEMINDARS HOLDING ON AFTER EXPIRATION OF LEASE.

1. Held responsible for as many years as they hold on, for the same revenue as that of the preceding year unless some other arrangements have been expressly made.
2. May be called upon prior to expiration of settlement, to declare whether they are willing to engage for the next year; and if they refuse, are to be considered as agreeing to an extension of the lease at existing settlement.
3. When allowed to hold on from year to year, not to be required to pay any additional revenue, unless on due notification for revision of settlement.

B. PROCEDURE FOR MAKING,

1. On expiration of leases, preference being given to the Zemindars or others having a permanent property in the mehal if willing to engage on reasonable terms, the period of the

lease not to exceed twelve years, whether let in farm or held khas.

2. The same provision is made for persons refusing to continue their existing engagements or entering into new ones, as also when Govt. may consider that the management by Zemindars would endanger or be detrimental to public tranquility.
3. An enquiry into and a record of the following points to be made.
   - *a.* Local usages connected with landed tenures.
   - *b.* Specification of all persons enjoying possession and property of the soil, or vested with any heritable or transferable interest in land or in its rents, distinguishing different modes of possession and property, and real nature and extent of interests held especially where such interests of different kinds and degrees are held by several persons.
   - *c.* In Putteedary or Bhyachara villages a specification of all the co-parceners, not merely the heads of divisions but of all who occupy the land, dispose of its produce, or are proprietors of rent, or are agents or receive rents in common; also a detailed statement of the interior arrangements adopted by the brotherhood for distributing profits derived from sources common to the co-parcenency and for determining the share of Govt. jumma, and of village expenses.

     N. B.—Putteedary Estate.

     Consists of two or more separate portions or puttees in which different proprietors may have separate properties and hold direct of Govt., but not parties in their own names to the contract with Govt. for the payment of the public revenue. The proprietor who is a party in his own name is called a Lumburdar, and the proprietor not a party a Putteedar.

     The different modes of duress against a Putteedar are,

     - *α.* Issue of Dustuks as in case of landholders.
     - *β.* Arrest, detention, imprisonment, distraint, and sale of personal property.
     - *γ.* Transfer of defaulting Puttee in perpetuity to Putteedars with no arrears.
     - *δ.* Annulment of the settlement and lease to Putteedars with no arrears for not exceeding 15 years.
     - *ε.* Sale of defaulting Puttee by public auction when Putteedars with no arrears may bid.

     Bhyachara tenure.

     A combination of joint and separate tenancy, under which each member of a village community undertakes the cultivation of a certain portion of land at an established rate which never fluctuates; the particular portion of ground being never changed, nor the quantity varied, each cultivator receiving his share of the aggregate profits of the village, or paying his proportion of the aggregate deficiency.

     Bhyachara or Putteedary tenure.

     Different names for nearly the same thing in different parts of the country.

     The whole of the land is occupied by the proprietary brotherhood and revenue assessed by the rate or Baach,

and where if the cultivators are not proprietors, they are not responsible to the general body but are introduced by *some individual* sharer on his own ground, and pay him rent for the land on which *he* pays by the rate or Baach. There are various ways of assessing the rate, *e. g.*, on ploughs, on the actual cultivation of each year, on the actual cultivation ascertained at the settlement. Sometimes the land is divided into distinct portions, each of which is assigned to a separate sharer, in others only a portion of the tenure is divided, another part being held in joint property by the whole community. In some parts of the country, Putteedaree tenure consists of an estate belonging to individuals, who have each a proportioned share in the whole of the estate, but no exclusive right to any special part of the land.

d. A record of rates per bigah of each description of land or kind of produce demandable from resident cultivators, who do not claim any transferable property in the soil whether having right of hereditary occupancy or not; and also a record of the respective shares of the Sudder Malguzar or other Manager, and the cultivator in lands cultivated under Kunkoot, Bataie, or similar engagements, specifying all cesses made by the Malguzar or village Manager or others.

N. B.—Kunkoot.

One of the modes in which grain is received as revenue. The land is measured with the crops standing, the value of which is estimated by inspection. If any doubt arise, the produce of a given quantity of land consisting of equal proportions of good, middling, and bad is weighed, and an estimate formed upon the result.

The word is derived from kun, grain, and koot, conjecture or estimate.

e. Names of village putwarries, village watchmen, and amount and nature of all allowance made to them.

f. Lakhiraj tenures and their nature.

4. Pottahs to be granted and incorporated in robokarry of settlement to moffussil zemindars, ryots, and other owners or occupants of land, specifying,

a. Amount to be paid by such land owners.

b. Conditions of tenure.

5. Engagements for revenue to be taken for not exceeding five years without detailed mofussil settlement, when it may be necessary to do so from the number of estates of which the leases at once expire, or from any other special cause for the security of Govt. revenue.

N. B.—Rules relative to the abolition of the Sayer duties to apply to all Sewaee collections and to cesses not sanctioned as above.

Sewaee.—Miscellaneous collections including,

a. Zemindarry and Putwaree Rosoom.

b Village expenses.

c. Julkur, Phulkur, and Bunkur taxes.

d. Salt and professional taxes.

C. EFFECT OF,

1. Does not compromise private rights or privileges, or vest sudder malguzars with rights not previously possessed, except such interests as have been improved by limitation of the Govt. demand or otherwise.
2. Does not bar Revenue Officers from interfering to adjust rights of other persons or classes.

D. PROVISIONS RELATIVE TO MALIKANA.

1. To be apportioned according to shares of each proprietor of estates farmed or held khas.
2. Has prospective effect, and is solely applicable to settlements, under Reg. VII. of 1822, and to recusance tendered at completion of such settlement.

EXCEPTIONS.

1. Not to be less than Rs. 5% nor greater than Rs. 10% on net amount realized by Govt.
2. To be deducted from receipt of any perquisites or profits of land on account of the Nankar, or in consideration of their proprietary tenure.
3. Not to apply to Zemindars who cultivate or lease their lands, and pay their revenue to the farmer or Govt. officer, nor without Govt. sanction to any malguzar, zemindar, or other proprietor or holder of land who, directly or indirectly, draw any allowance from ryots of lands farmed or held khas.
4. Malguzars, not actual proprietors of lands included in estates for which they had formerly engaged, though recorded before as zemindars, talookdars, or the like, or being proprietors of part of such lands, not to receive malikana on the jumma of the estate, but only to get such allowance in lieu of title of management as may appear equitable plus malikana to which entitled for lands held as actual property, and of which they have not the occupancy.
5. Not to be allowed to sudder malguzars for land, the occupants of which deny their right of property until such right be legally established; a subsistence allowance in such cases being granted.

3. Zemindars or sudder malguzars may be called upon to state the highest jumma for which they may be willing to engage, and which when done, shall form the basis of the malikana,

and to be then limited to Rs. 5% on that amount, or to a portion of the same.

N. B.—If the zemindar or sudder malguzar fail to state the jumma, the net revenue obtained by Govt. from the Mehal for the year preceding the requisition to be the sum by which the malikana (not less than Rs. 5 % nor greater than Rs. 10 %) is to be adjusted.

E. REVISION OF,

1. May be made at any time (notwithstanding that there are existing leases) village by village and mehal by mehal.
2. Any necessary measures may be adopted,
   a. To ascertain and determine extent and produce of lands and amount of jumma to be demanded therefrom.
   b. To procure and record fullest possible information relative to the rights, interests, privileges, and properties of agriculturists.
3. Does not disturb existing engagements which may have been continued.
4. Any material error or concealment of lands, when discovered, may be separately assessed.

   N. B.—The same procedure is applicable to the Conquered Provinces.
5. The jumma in the Ceded Provinces, and Cuttack, &c., for years subsequent to 1234, F. to be fixed with reference to the produce and capabilities of land as ascertained at the revision, unless under special circumstances, justifying a prospective enhancement of the Govt. demand; the amount of such assessment not being more than the present jumma, unless the net profit exceed 1-5th of profits arising out of limitation of the Govt. demand, and when increase is asked, the assessment to leave to zemindars a profit of Rs. 20% on amount of jumma payable by or through them respectively.
6. Final settlement may be postponed till expiration of current leases if the zemindar or sudder malguzar, whose settlement is revised, refuses to enter into a suitable engagement beyond the term of the existing lease, or after revision, when thought expedient.

   N. B —These rules apply to Goruckpore, Chucklah Azimgurh, Pergunnah Puttaspore and its dependencies.

F. MOFUSSIL,

TO BE MADE,

1. Where several persons, holding interests of different kinds, may have separate properties in the same land, Govt. to declare with whom the settlement is to be made, and the manner and proportion in which the net rent or profit arising from the limitation of the Govt. demand is to be distributed.

2. Where any land belongs to a mehal recognized as the talooka or zemindarry of one or more sudder malguzars, is owned or occupied by other persons under the sudder malguzar, and who possess an heritable or transferable property therein, or an hereditary right of occupancy subject to payment, of a fixed rent or of a rent determinable by a fixed principle, if the title of the sudder malguzar be upheld to engage for the revenue.

3. Where the tenure of an intermediate manager or malguzar between Govt. and the proprietors or hereditary occupants of the soil may be maintained, whether the Govt. portion of the revenue be collected from the zemindars, talookdars, or other hereditary intermediate malguzar, or whether the mehal be farmed or held khas, the approval for making the settlement is to rest with the Board.

4. Where several persons hold a common property subject to a common obligation, a joint settlement may be made with the parties collectively, or with a majority, or with an agent appointed by them, or a majority of them, or with a sudder malguzar from among them.

N. B.—1. Written proclamation of such intention to be given by affixing the same in some public place within the village, mehal, or land, and requiring attendance of such parties at a stated time and place, either personally or by agent, to declare their agreement or non-agreement to the jumma proposed.

2. Those who wilfully fail to attend on such requisition, to be bound by the decision of the majority present.

3. If any of the parceners object to the jumma assessed, they are to be left in the enjoyment of the same rights and interests as they would enjoy if the mehal were farmed or held khas.

4. Proprietors cultivating lands, the revenue of which is collected khas or farmed, to pay rent at the rates payable by the ryots or other cultivators not having a heritable or transferable property in the soil, less Malikana allowance at Rs. 5 %.

5. In cases of mehals held in common tenancy, if the settlement be made with one or more of the parceners selected as manager or sudder malguzar, the non-engaging parcener not to be held answerable for the default of the sudder malguzar, unless it be specifically provided.

6. Lands separately owned and occupied by different proprietors, though hitherto held as one mehal, may be separately settled with those who may wish to enter into separate engagement.

7. Proprietors, though excluded from engagements, may have their names registered in the settlement robokarry with the amount or rate of assessment demandable from each.

III. SETTLEMENT OFFICER.

A. GENERAL POWERS OF,

1. Can depute any subordinate ministerial officer to make preliminary enquiries preparatory to a settlement.

   N. B.—Such officer can summon parties to attend and furnish information, under the same penalty to which Putwarries are subject for refusing to attend or to give evidence.

2. Can inflict punishment on persons resisting or obstructing process by a fine not exceeding Rs. 200, or by imprisonment in Civil jail for not exceeding two months, report being made to the Board.

3. Can require Police Officers to assist in the execution of processes and orders issued, the responsibility of any resistance which causes an affray or breach of the peace resting with parties so resisting.

4. Can hear and determine suits in any part of the district so long as such place is open to the public, and the parties or their agents are present.

   N. B.—Parties having such suits can, if they prefer it, bring them before a Civil Court.

5. To submit periodical reports to the Board.

6. Can refer to arbitration,

   a. Any disputes cognizable by them under Reg. VII of 1822.

   b. Any questions or disputes regarding landed property or rights dependent thereon, provided the parties agree to such reference.

   c. Any judicial question which may be considered necessary to be decided by arbitration for the interests of justice.

   N. B.—1. The award of arbitrators has the same force and effect as a decree of Court unless corruption be proved.

   2. The point or points requiring arbitration must be distinctly stated in the arbitration deed.

   3. Cannoongoes and Tehsildars may be employed as arbitrators.

   4. Arbitrators have the power of summoning witnesses and administering oaths.

   5. The arbitrators to produce their award within a limited period, and on their neglect to do so, a Punchayet to be summoned, composed of three or five impartial and competent persons.

   6. The Punchayet after completion of their proceedings to record their judgment according to the sentence of the majority.

   7. No appeals to lie from the decisions of the Punchayet, except under special circumstances, and any suit brought to set aside any such decision to be non-suited with costs.

   8. Suits brought against Arbitrators collectively or individually for loss of value of any property affected by the award, to be non-suited with costs.

   9. Arbitration to be encouraged in the same way as in the Dewanny Courts.

7. Can interfere *suo motu* in cases of disputed possession when it is learnt from the Magte. or other public officer,

or in any other way, that disputes within their jurisdiction exist regarding lands, crops, wells, premises, orchards, pasture grounds, fisheries, water courses, tanks, reservoirs, or the like, will probably terminate in a breach of the peace.

N. B.—1. If fact of previous lawful possession cannot be ascertained, the question of right must be decided, and possession given to one of the contending parties.

2. Disputed lands, &c., may be attached, and a Manager appointed, the rents and produce after discharge of the public revenue due, being retained in deposit, till possession is given to one of the contending parties.

8. Can determine any case referred by Magisterial officers regarding disputes of lands, premises, crops, water courses, or the like, likely to terminate in a breach of the peace, or which must be immediately decided.

B. JUDICIAL POWERS OF,

1. To investigate and determine nature of tenures connected with mehals under settlement, correcting errors or omissions of former settlements, and entering in records, names of persons in *bonâ fide* possession of land, or receiving rent under a proprietary title.

2. In Putteedary or Bhyachara tenures, where it is found that contributions paid by the proprietors are in excess of the amount justly demandable from them, to make a fresh allotment of the revenue and charges payable by the several parceners.

3. When the proprietors are entitled to a periodical adjustment of the jumma payable for the lands occupied by them, as well as a periodical partition of the lands with reference to the share of each, to make a fresh partition of the land, and an adjustment of the jumma.

N. B.—1. Such partition or adjustment not to be final till confirmed by the Board.

2. If the usage under which the partition of lands has taken place be disputed, and the disputants consider themselves entitled to a fresh partition or seek restoration of possession, a regular suit to try the justness of the order may be brought in a Civil Court.

3. If such usage be admitted or established, the Civil Court is precluded from questioning the accuracy of the order.

4. If the order be set aside, a re-adjustment of the jumma to be made.

4. Cannot disturb possession unless specially authorized, but all claims to possession to be adjudicated in the Civil Courts.

5. When disputes exist regarding the nature of the tenure of the occupant of the soil, to declare nature and extent of interest actually possessed by such occupant.

6. When disputes exist regarding the interest of a sharer in villages held under Putteedary, Bhyachara, or similar tenures to declare the extent of the interest of such sharer, and maintain the sharer in possession of the interest he has enjoyed.

7. Cannot take cognizance, unless otherwise authorized, of claims to receive a larger portion of the common profits than hitherto enjoyed, or to hold a larger portion of village or villages than hitherto occupied.

N. B.—Decisions of Settlement Officers to be maintained by Civil Courts, unless proved to be wrong.

8. To take cognizance of complaints of wrongful dispossession of, or wrongful disturbance in possession of, lands, premises, crops, orchards, pasture grounds, fisheries, wells, water courses, tanks, reservoirs, or the like, if the complainant appears to have been in possession during the preceding year, and if there be otherwise good grounds for such complaint.

N. B.—These provisions apply to those cases of wrongful dispossession of farmer or ryot having a right of occupancy, or where he is wrongfully ousted during the preceding year, or where the rents and profits of the previous year are withheld from such person without a legal award, or a voluntary act of surrender of such rents and profits.

9. When empowered by Govt., may adjudicate upon all claims to property and possession of lands, whether a resumed lakhiraj or malguzary tenure, or to its rent or produce, giving possession to him, who has the best title, subject to revision by a regular suit.

N. B.—Settlement Officers to be Judges of the question of jurisdiction, subject to the orders of the Board and Govt.

10. Can summon witnesses and examine them on oath, and can also require production of accounts, but no answer of such witness shall be compulsory which requires concealment of truth, or uttering of falsehood, if it be not an answer arising out of fear, favor, or reward, or corrupt bargain or agreement.

N. B.—1. Collr's. appointment to make settlements to be notified by proclamation.

2. The rules of practice to be followed by Settlement Officers are the same as those in use in the Civil Courts.

11. Can execute awards by the same process as that for recovering arrears of revenue.

N. B.—No immoveable or real property to be sold to satisfy a judgment in favor of any individual on a summary enquiry.

12. Can be vested by Govt. when holding a local enquiry within limits of any mehal, with the same powers and authority in regard to lakhiraj lands, situate in all villages adjoining

such mehal, and such lands being specified in the settlement proceedings.

C. DUTIES OF, IN REGARD TO LAKHIRAJ LANDS.

1. In settling resumed lakhiraj lands, whether hitherto subject to payment of revenue or not, to adjudicate upon all claims to the property and possession of lands comprised in such mehal or their rents or produce, giving possession to party with best title.
2. In making or revising settlements, to take cognizance of claims to property in lands held lakhiraj, or at a mocurrery jumma, under unquestioned grants, and if satisfied that the applicants possess or are entitled to possess an hereditary or transferable property in the land, or in its rent, or produce, to make a settlement with the proprietor on behalf of the lakhirajdar or mocurrerydar for a limited period, and to declare the malikana or other proprietary allowance to be paid by such proprietors, should they lose the occupancy and management of their lands.

N. B.—The question of the right of the property may be contested by a Civil Suit, but the Court cannot alter the terms of settlement, or amount of malikana granted.

IV. APPEALS.

1. To be presented at option of appellant, within one month from date of decision appealed against, to Collr. for transmission to Comr., or to Comr. on a stamp paper of the value of Rs. 2.
2. Comr. may dismiss an appeal without any investigation if the decision be not *primâ facie* unjust, erroneous, or doubtful.
3. Comr. may order a new trial or interfere to correct, neglect, or delay.
4. The only pleading required is the petition of appeal, and the same pleaders or agents may be employed as in the original case.
5. Respondents are to receive notice of the appeal, but their personal attendance need not be insisted upon.
6. Comr's. decision to be final as regards the result of the summary enquiry, and shall be recorded in a Persian robokarry on a stamp paper of the value of Rs. 2, but such decision may be contested by a regular suit in the Civil Court.

V. UNCOVENANTED DEPUTY COLLECTORS.

1. To be appointed by Govt., no matter of what class or creed, on a monthly salary to be fixed by Govt., which may be increased from time to time.

2. On appointment to make the declaration required by Reg. V of 1804.
3. To be subordinate to the Collr., who shall assign to them their duties, employing them in making settlements, superintending Govt. khas mehals, and generally doing a Collr's. duties.
4. To record their proceedings in their own name, and on their own responsibility, subject to the Collr's. revision and control, the Collr. being competent to resume any duties committed to them.
5. Their duties may be interfered with by Comrs.
6. Are liable to removal and suspension for misconduct only by Govt.

VI. MISCELLANEOUS.

1. In suits, plaint and answer to be the only pleadings required, but subsidiary pleadings, *e. g.*, amended plaint, or answer, or explanatory motion may be received.
2. Mooktearnamahs or vakalutnamahs to be on a stamp paper of eight annas value, whatever may be the value of the suit.
3. Collr's. Cutcherry to be considered a Civil Court, and his decision a judicial award.
4. When suit has been filed to set aside a summary judgment, proceedings of such judgment to be called for by precept of the Civil Court, and filed in the case.

   N. B.—Such appeal is not to be referred to any Register for trial.

5. Waste lands may be disposed of by Govt. by grant of perpetual leases, or leases of limited periods.
6. An allowance equivalent to Rs. 10 °/₀ on amount payable to Govt. by the lessees to be made to zemindars, or others having a right of property in such lands in lieu and bar of all claims.
7. Village accounts to be kept in prescribed form in duplicate sets; one in the Putwarry's office, and the other in the Collr's. office.

   N. B.—If the Canoongoe have any office, he is to have a third set.

8. Such accounts to be furnished at the Comr's. discretion, and shall be open to public inspection.
9. When an arrear due for a mehal not permanently assessed is not paid within one month from date of due, and objections appear to a public sale, the existing engagements with malguzars to be annulled, and the mehal to be held khas, or let in farm for a period not exceeding fifteen years.

10. In such a case if the mehal yields a higher jumma than that engaged for, the excess to be appropriated,
    a. To liquidate arrear due for it, or such portion of it, as the farmer may not have separately agreed to discharge, or as may not otherwise have been recovered.
    b. To pay to malguzars a malikana, (not less than Rs. 5 % nor greater than Rs. 10 %) on assessment of last year of engagement.

REGN. XI, OF 1825, ACTS IX OF 1847, XXXI OF 1858, AND IV OF 1868, B. C.

NOTE.—Where a Revenue Survey is made, Govt. may every ten years order a new survey, and new maps.

I. CLAIMS AND DISPUTES REGARDING ALLUVIAL LANDS.

A. WHEN SUCH CAN BE CLEARLY RECOGNIZED AND ESTABLISHED.
To be decided by immemorial and definite usage.

B. WHEN OTHERWISE.

1. Lands which have been gained by gradual accession from a recess of the river or sea, are to be considered as an increment to the tenure of the person to whose estate it may be annexed. But such possession gives no right to the property, or any permanent interest beyond that possessed by him in the original estate, nor exempts the holder from payment of the public revenue to which it may be liable, nor if annexed to a sub tenure does it exempt its holder from enhancement.
2. When a river by a sudden change of its course breaks through and intersects an estate, the lands so separated being clearly recognized, shall remain the property of the original owner.
3. Churs or islands thrown up in a large and navigable river, (the bed of which is not the property of any individual), or in the sea ; the channel between the island and shore not being fordable are to be held at the disposal of Govt. If however the channel be fordable at any season of the year, the chur or island shall be held to belong to the holder of the tenure most contiguous to it.
   (Vide heading II. New islands, *post.*)
4. Sand banks or churs in small and shallow rivers, the beds of which with the julkur right of fishery have been recognized as the property of individuals, to be considered as belonging to the proprietor of the bed of the river.

N. B.—1. Under Act IV of 1868, B. C., " all lands gained by gradual accession to such lands, whether from a recess of the river or of

the sea, shall be considered an increment to such island, and shall be equally at the disposal of Govt."

2. When by inspection of a map an addition to an estate paying revenue directly to Govt. has been discovered, it shall be assessed in the same way as alluvial increments.

C. WHEN NOT PROVIDED FOR BY THE REGULATIONS.

To be adjudged by Courts of Justice upon the best evidence which can be obtained of local usage, otherwise by general principles of equity and justice.

N. B.—Encroachments on beds of navigable rivers and other obstructions to their free navigation are prohibited.

Shikust ...Disjunction of land by encroachments or recess of a river.

Pyust.....Lands which have been gained by gradual accession, whether from a recess of the river or of the sea.

II. NEW ISLANDS.

1. When thrown up in a large and navigable river which may be taken possession of by Govt., under Reg. XI of 1825, possession must be immediate, and settlement and assessment thereof to be under the provisions of the Regulations in force, the proceedings being reported for approval to the Board, whose orders shall be final.

N. B.—An aggrieved party has cause of action in a Civil Court for contesting decision.

2. Such possession not to be deemed an accession to the property of any person because the channel becomes fordable after such possession.

3. When attached to the mainland, any person, having an estate or interest in any part of the riparian mainland to which such island has been attached while in the possession of Govt., may apply to Collr. for constructing ways, paths, and roads on the island, costs being borne equally by the applicant and Govt.

4. The applicant must deposit a sufficient sum with the Collr., who will then proceed to construct such ways, paths, and roads, in and through the island as shall be considered necessary for securing access to the river or sea from the land to which the island may have become attached.

5. Cost due from applicant to be deducted and retained by Collr. out of the deposit.

6. Such ways, roads, and paths, to be deemed a public highway.

III. SUDDER JUMMA.

A. REDUCTION OF RENT-PAYING ESTATE WHEN LAND HAS BEEN WASHED AWAY FROM IT.

1. The deduction from the Sudder jumma of the estate shall equal so much of the whole Sudder jumma of the estate as bears to the whole, the same proportion as the Moffussil

jumma of the land lost bears to the Moffussil jumma of the whole estate.

2. If the Mofussil jumma of the whole estate or of the land lost cannot be satisfactorily ascertained, the deduction from the Sudder jumma of the estate shall equal so much of the whole Sudder jumma of the estate as bears to the whole, the same proportion as the land lost bears to the whole estate.

B. ADDITION TO, BY ASSESSMENT OF ALLUVIAL LAND.

1. When such land becomes liable to assessment, and if it be so agreed upon between the proprietors and the revenue authorities, the assessment to be added to the original jumma.

2. When proprietor objects to such an arrangement, or the Revenue Authorities consider that a settlement of such lands cannot be made properly for the same term as the existing settlement of the original estate,

N. B.—1. The jumma to be treated separately, and may be made permanent if the settlement of the original estate is permanent.
2. Does not interfere with rights of undertenants in alluvial land.

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BOARD'S RULES.

CHAPTER XX.

I. SETTLEMENT.

A. LANDS LIABLE TO,

1. Resumed rent free lands.
2. Estates purchased on account of, or escheated, or forfeited to Govt.
3. Islands thrown up in the middle of navigable rivers.
4. Alluvial accretions.

B. PROCESSES OF,

1. Identification of the land.
2. Measurement.
3. Testing of the measurement.
4. Adjustment of rents.
5. Adjustment and record of rights.
6. Disposal of rent free claims.
7. Provision for police.
8. Selection of the person with whom the settlement is to be made, and adjustment of terms of settlement.

II. IDENTIFICATION OF LAND.

A. LANDS.

a. Resumed.

1. If consisting of parcels of less than 50 bigahs in any one village.
2. Such patches are not to be assessed.

b. Other.

Identification to be by settling officer.

B. BOUNDARY DISPUTES.

a. Of résumed estates.

1. If some part of the land is in possession of a person not a party to the resumption suit, and who was in possession prior to the decree, the land cannot be summarily assessed, but by a new suit with Board's sanction.
2. If it be decided that the land claimed by a third party belongs to the resumed estate, and is included in the decree, the party if dissatisfied, must appeal to the Special Comr.

b. Of other estates, *e. g.* escheated, forfeited, or purchased.

1. When the boundary assumed by the settling officer is claimed by the *defacto* possessor, suit must be had in the Civil Court.
2. The settling officer can only lay down the undisputed boundary, and where the boundary is disputed, mark down both lines, collecting all evidence to support the claim.
3. Disputes regarding boundaries of villages, talooks, and other tenures to be under cl. 4, Sec. 14, Reg. VII of 1822, or by reference to arbitration under Sec. 7 to 9, Reg. IX of 1833.

C. BOUNDARY SKETCH.

1. To be prepared by Cannoongoe, Ameen, or Dy. Collr.
2. Map to show natural land marks on, or in, the vicinity of the boundary line, with correct bearings, and distances ; and where such natural marks are wanting, artificial ones should be erected.
3. Boundary demarcation map with field book of boundary and interior details to be prepared.

D. OFFICERS.

1. Settling officer to summon zemindarry officers to assist in pointing out boundaries, under pain, if contumaciously withholding information, of imprisonment.
2. Patwarris, Gomashtas, and other persons keeping accounts, may be summoned to produce them, on pain of suitable punishment for omission, neglect, or refusal.

NOTE.—Proprietors and farmers may also be summoned and required to cause attendance of village officers, under penalty of fine for omission, or refusal to comply with such requisition.

E. MISCELLANEOUS.

1. If the estate be of considerable extent, the settlement officer personally to make the preliminary enquiries.
2. If otherwise, an Ameen may be deputed.

3. Patwarries, Cannoongoes, or other salaried officers may be similarly employed.

III. MEASUREMENTS.

1. To be made with chains, unless dispensed with owing to local prejudices.
2. If chain be used, its length should be 30 feet, if pole, of the same length, or some divisor of 30.
3. The Bengal bigah of 14,400 square feet, or English statute acre of 43,560 square feet should be adopted.
4. Ameens should be educated for their duties by the Collr. or settling officer in the first instance, and should be remunerated by a monthly salary.
5. An establishment costing Rs. 25-8-0 to be kept up under ordinary circumstances, and if many Ameens be employed, but not directly under a Dy. Collr., a Supdt. on Rs. 25 a month may be employed.

   N. B.—Contracts for this work are not forbidden, but should be rarely given.

6. Ameen's salary not to be kept in arrears, and in job work advances of $\frac{2}{3}$ds of monthly salary may be made, and, adjusted on completion of work.
7. Temporary establishments may be sanctioned by Comr.
8. In case of khasra measurements already made, settlement officer to limit his proceedings to investigation of changes since the survey.
9. If the lands have not been measured by khasra, the measurement must be made field by field, and only contiguous fields consisting of lands of the same description, and held by the same ryot, to be measured as one plot.
10. Collr. always to have in hand a sufficient stock of measuring instruments, and when compasses are out of order, if the blacksmith cannot repair them, they should be sent on to the Mathematical Instrument Department.
11. Indents to be made on Board, who after passing them will send them on to the Mathematical Instrument Department.

    NOTE.—Instruments should be correctly described in the indents.

IV. TESTING OF MEASUREMENT.

1. To be by settlement officer who, when any complaints of incorrect measurement have been made, should subject the fields which form the subject of complaint to a particular investigation.
2. If error be below 10 % re-measurement should not take place.
3. If error be above 10 % it should be remedied without re-measurement, but if the error be found to be wilful a re-measurement should be had.

V. ADJUSTMENT OF RENTS.

1. The principle, in guiding assessments should be the rent actually paid by the tenants, and if this cannot be ascertained, the rent paid for land of the same quality, and under similar circumstances in adjoining estates.
2. In obtaining a careful return to these enquiries, great care must be taken so as to show the reasons for selection of rates.
3. Fallow land should not be assessed if it has been the practice to let the land lie fallow, owing to,
   - *a.* Natural poverty of the soil.
   - *b.* Impairing of natural fertility from successive crops.
4. Rack rents are not allowed.
5. The following considerations should have weight prior to making of assessments.
   - *a.* Fertility of soil.
   - *b.* Demand of land as affected by the denseness, or otherwise, of the population.
   - *c.* Salubrity or inclemency of the climate.
   - *d.* Abundance or scarcity of good culturable soil in the vicinity.
   - *e.* In ryotwaree settlements, local advantages and disadvantages.
6. Assessments should be fixed according to the value and capabilities of the land, regard being had to the following considerations, but not according to produce.
   - *a.* That the holding be considered a distinct farm.
   - *b.* That the aggregate of annual rents paid in past three years for the fields, comprised in the holding, be recorded as rent due from occupant who might lease the land for 3, 5, 10, or 20 years.
   - *c.* That the lease specify fields comprised in the holding.
   - *d.* That the lessee during occupancy be not required to pay any additional rent, whatever may be the produce he gets.
7. When rents are paid in kind, it should not be inconsiderately superseded by a money rental.
8. When there are minerals, only rents of existing mines to be treated as an asset.
9. When the standard bigah differs from the local bigah, a corresponding adjustment to be made of local rates.

VI. ADJUSTMENT AND RECORD OF RIGHTS.

NOTE.—Does not apply to ryots with fixed rates, or having rights of occupancy.

1. Pottahs to be granted to ryots in Govt. estates under settlement, as well as estates held khas.
2. In other cases, protection may be given, by making a specification of the holding or tenure of every ryot, and of rent assessed thereon.

N. B.—*a.* This specification should be recorded in the settlement proceedings, and a copy given to every ryot willing to take it.

b. A higher rent cannot be realized from the ryot by any Govt. lessee or vendee, until altered by mutual agreement, or by legal proceedings.

3. Leases to be long, when,
   - *a.* Ryots are persons of substance.
   - *b.* The land is in such a condition, that no further improvement can be expected without outlay of capital.
   - *c.* The land is overrun with jungle, to clear which involves great labor.

4. Leases should be short, when,
   - *a.* Ryots are poor.
   - *b.* There is no inclination or power to improve the land.
   - *c.* There is an intention to farm or sell the land by public auction.

   N. B.—1. Pottahs for more than one year, must be registered.
   2. The duration of pottahs should not be beyond current year.

5. In cases of enhancement of rents during settlement, names of ryots who have not agreed to the enhancement or to the jummabundi should be recorded.

VII. DISPOSAL OF CLAIMS TO HOLD LANDS RENT FREE.

A ESTATES.

a. Resumed.

1. Proceedings to be taken under Regs. IX of 1825 and III of 1828.
2. Notices prescribed under Reg. IX of 1825 should be issued before enquiry into the validity of lakhiraj tenures and claims disposed of as enjoined by law, or cases must be prepared by settlement officer for the Collr.
3. All cases must be subjected to judicial investigation, and if the title be confirmed, case to be submitted within fifteen days to the Comr., and if resumption be decided on, assessment to proceed legally.
4. The terms of settlement are to be favorable, and the revenue to be fixed permanently at one-half the gross produce, and from this Rs. 10 % to be allowed to the lessee of the parent estate as collection charges.

b. Other.

1. Proceedings to be taken under Sec 30, Reg. II of 1819, or Sec 28, Act X of 1859 (if under 100 bigahs).

   N. B.—This is questionable as Regs. VII of 1822, and IX of 1825 are extended to purchased estates by Sec. 60, Act XI of 1859.

2. Patches not exceeding 10 bigahs held lakhiraj since 1st December 1790, not to be assessed.
3. Settlement to be made at one-half of the gross rental, or if the proprietor be the cultivator, at half the gross rent value of the land.

B. MISCELLANEOUS.

1. Claimant holding a title to exemption must establish the fact.
2. If fact be proved, no assessment to be made, but a regular suit must be instituted to investigate the same.

VIII. PROVISION FOR POLICE AND ROAD FUND.

1. Adequate provision to be made for maintaining village officers for the purpose of giving notice of offences against the laws, and aiding the Police in apprehending offenders.
2. The provision to be made, should consist of,
   - *a.* Three acres of average good land or Rs. 3 a month for each chowkidar.
   - *b.* One acre of do. do. or Re. 1 a month for each Bullahir.

   Bullahir.

   A public village servant, whose duties are to prevent robbery or disturbance, to give notice of affrays to the Thannah, and to act as a guide. He is paid by salary and occasionally by grain. He has no lands except perhaps from two to six bigahs of chakeran land.
3. No provision necessary for performance of District Postal Service.
4. One per cent to be added to rental as contribution to the Amalgamated District Road Fund, the farmer or proprietor stipulating that the amount is to be levied in the same way as arrears of revenue.

IX. SELECTION OF PERSON WITH WHOM SETTLEMENT IS TO BE MADE, AND FIXING TERMS OF SETTLEMENT.

A. SETTLEMENT WITH WHOM,

a. Of resumed estates.

1. Generally with proprietors at half rates when such estates are lakhiraj.

   Exceptions.

   1. Estates near capital towns of Districts.
   2. Do. abnormally out of cultivation.
   3. Do. to which alluvion is in course of addition.

2. Nature of settlement to be according to circumstances.

b. Of purchased estates.

Former proprietors not to be admitted to settlement unless it be proved that, the sale did not take place, owing to oppression or mismanagement on part of proprietors.

c. Of Towfir lands.

With party proving title, at full rates.

d. Of resumed alluvion.

1. With proprietor of estate to which it is an increment.
2. Such proprietor may demand permanent settlement, unless the alluvion has been previously farmed for a specified period, or managed by the Collr., or settled with

an undertenant in consequence of his recusancy, in which case he is entitled to malikana, and unless the increment be not fit for permanent settlement, the Local Comr. to determine whether the settlement is to be permanent or temporary.

N. B.—1. If the increment be of a dependent tenure, the holder thereof is required to pay a fair increase of rent during his engagement; the settling officer merely ascertaining and recording such rights, treating with the Superior for Govt. revenue, and if the Superior be recusant, settlement to be with the undertenant, or the land to be held khas or farmed.

2. The most approved settlement of alluvial formations, when there are large tracts of good uncultivated lands, is a lease for four or five years rent free, with a proviso, that on expiration of lease, the area then under cultivation will be assessed.

3. Should the alluvial formation be an island, the channel between which and the mainland is not fordable at any season of the year, no party has a right to engage. If any party have broken up the soil *bona fide* his prior occupancy may be respected. Islands so situate, and increments thereto, may be assessed without resumption.

e. Dependent tenures.

If the revenue be payable to the State, the revenue to be assessed must be included in the gross assets, forming the basis of the settlement of the estate to which the lands belong.

Exception.

Parcels under fifty bigahs in any one village.

B. MISCELLANEOUS.

1. On completion of subordinate arrangements, party entitled to settlement should be required to attend and sign the kabulyat, or make written objections which should be duly considered.
2. In settling alluvial land with proprietor, settlement officer should incorporate assessment of increment with that of the parent estate, taking one engagement for amalgamated revenue of the whole as an integral estate, and if either proprietor or Board decline to do this, increment to be assessed as a distinct estate.
3. When an alluvion is formed into a separate new estate, boundary between alluvion and separate estate to be accurately mapped and recorded.
4. In settlement of alluvial lands with proprietors and farmers, collection expenses must be allowed, and the proprietary allowance is to be deducted from balance of collection charges and other expenses.

5. In farming Govt. estates, security to be taken from farmer, unless he be a person of known integrity and substance.

X. RE-SETTLEMENTS.

1. The process of going through a detailed settlement on expiry of lease, when once there has been a detailed settlement, is not necessary, but if there was an undue proportion of waste, or if the area has been increased by alluvion, partial measurements may be made.
2. Rent Roll need not be revised when land at first settlement was assessed at full rates.
3. Rent Roll is to be revised, when,
   - *a.* There is a general increase in the rates.
   - *b.* Land was assessed at reduced rates for special reasons, which do not now exist.
   - *c.* General reduction of rates is necessary from altered circumstances.
4. Interference not to be needlessly exercised between the Govt. lessee and the ryots.
5. To be made for default or recusancy of a lessee.
6. When farmed estates are re-settled, the lease should be renewed to the lessee, except when owner is entitled to re-entry on expiration of lease, or the lessee for any special reasons has been dispossessed.

XI. CANCELMENT OF LEASES AND ATTACHMENT OF FARMS.

A. LEASES.

May be cancelled at once when arrear occurs, instead of waiting till expiration current year, but farmer may have an opportunity given him for paying balance, and providing sufficient guarantee against future default.

B. FARMS.

May be attached at any time after commencement of fourth month of the year.

N. B.—1. Farmer's responsibility continues.
2 Attachments not ordinarily expedient.

C. ANNULMENT OF SETTLEMENT.

After notification of annulment, if lessee fail to make good the arrear within term then fixed, Collr. to declare, as soon as month of grace expires, the annulment of settlement.

XII. SETTLEMENT PROCEEDINGS AND REPORT.

1. Settlement report to be accompanied by,
   - *a.* Settlement proceeding.
   - *b.* Ameen's report.
   - *c.* English abstract.
   - *d* In resumed estates, the resumption decree.
2. If the settlement be of a resumed lakhiraj estate, and comprises subordinate lakhiraj tenures, the report should

certify that the prescribed notices were duly issued, and that the cases are disposed of under Reg. IX of 1825.

N. B.—In cases in which settling officers have upheld such tenures, it must be certified that copies of decisions have been duly transmitted to the Comr.

3. The margin of the report should specify,
   - *a.* Name of estate.
   - *b.* Its area and revenue.
   - *c.* Party admitted to engage.
   - *d.* Term of settlement.
   - *e.* Date from which settlement takes effect.

4. If objections have been made to the settlement, there should be recorded on the back of the English abstract,
   - *a.* Reasons for rejecting petitions.
   - *b.* Reasons for confirming settlement.

BOARD'S RULES.

CHAPTER XXIII.

SURVEY.

I. CONSTITUTION AND DUTIES OF CIVIL DEPARTMENT.

A. DUTIES OF,

a. Civil Department.

To demarcate boundaries of villages and estates, and settle boundary disputes prior to the professional survey.

b. Deputy Collectors.

1. During recess,
   - *α.* To join Supdt. and prepare towjih nikas or jumma khurcha of estates showing particulars of all land belonging to the estate.
   - *β.* To see that missing estates have been accounted for, and make separate lists of estates not entered in Collr's. list.

2. To demarcate portions of the district assigned by the Collr., taking the field with statements prepared from the Collr's. lists of the several villages and estates within the circuit assigned.

3. To prepare the mujmali for the surveyor after a sufficient number of contiguous villages have been filed in his office.

Mujmali—Sketch map showing,
   - *α.* Names and relative positions of villages as demarcated.
   - *β.* Names of pergunnahs to which the villages belong.

N. B.—Each mujmali may contain 80 to 100 miles.

c. Superintendent.

1. To prepare Ameens for their work.
2. To countersign and send to Revenue Surveyor duplicates of thakbast maps with mujmali.
3. To obtain from Revenue Surveyor's village plans, the area of every village for entry in the Survey Registers.
4. To forward to Collr. Pergunnah Registers (on completion) with thakbast and professional records.
5. Prior to appointment to pass an examination,
   - *α.* With ordinary and prismatic compass, chain, and offset rod.
   - *β.* In computing areas.
   - *γ.* In preparing maps with aid of protractor, scale, and compass.

d. Peshkar.

1. To furnish monthly reports to Dy. Collr.
2. To distribute villages among Ameens for preparation of a preliminary rough sketch.
3. On completion of demarcation of each village, to prepare a statement showing any intermixture of estates therein.
4. To test Ameen's work.

e. Ameen.

1. To find out boundaries and account for all discrepancies between actual state of things and that recorded in Collr's. office.
2. To furnish weekly reports of progress to Peshkar.

B. VILLAGES.

a. Missing.

1. To institute an enquiry, technically called adm-un-nishan proceeding, by calling on recorded proprietor to state whether the village is in existence, and where.
2. To be demarcated if pointed out.
3. To be so recorded when no trace is found.

b. Surplus or Izad.

1. Party in possession to state by what right he holds it, and whether it is revenue paying or lakhiraj, not recorded in Collr's. books.
2. If really belonging to an estate, or is a hamlet of a recorded village, case to be struck off, and the village to be included in the estate to which it is found to belong.
3. If not belonging to any estate, and is open to resumption, to be recorded as a separate estate, and information given to Supdt. for report to Collr., who may institute proceedings for resumption.

NOTE.—1. Enquiries both in a. and b. to be conducted by Dy. Collr. whilst in camp.

2. Great care to be taken that lakhiraj claims are not admitted on superficial or on insufficient evidence.

3. Surplus villages should not be recorded without proof of their not being included in any estate at the permanent settlement.
4. Dy. Collr's. proceedings to be carefully scrutinized by Supdt.

C. MISCELLANEOUS.

1. Chief design of survey is to ascertain position, boundaries, and area of every village and estate in it.
2. Local enquiries to be conducted with great care and accuracy, depositions of parties on the spot being recorded by the Ameen, showing,
   - *a*. Name by which villages are known in the interior.
   - *β*. Whether identical with those entered in the office records or not.
   - *γ*. Whether any portion of the village under measurement is included in any other village appertaining to the same or different estate.
   - *δ*. Whether village under measurement includes land of any other village belonging to the same or a different estate.
   - *ε*. In case of two or more villages included in one circuit, whether lands are ijmali, and circumstances under which held.

II. DEMARCATION.

A. CONDUCTING OF THAKBAST.

1. When length of every bend and curve in the boundary has been ascertained by measurement in the field, proportionate distances are laid down on the map by means of the scale.
2. Bearing of every tak (mark) should be taken by a surveying compass, and proper direction given to the measurements.
3. Bearings to be read off from the compass as pointed out by the north end of the needle, and laid down in the map by means of a paper circular protractor, and errors should be *shown* rather than the delineation in the map be *forced to close*.
4. No arrear of plotting work by Ameen to be allowed.
5. The mofussil name of the village is to be entered in the thakbast maps in addition to the recorded revenue name.
6. *Alias* names are to be specified.
7. The sites and names of the several quarters, hamlets, bazaars &c., included in the village circuit to be laid down.
8. The thannah and Moonsiff's jurisdiction to which the villages belong are to be mentioned, and names of estates in which the village lies to be given on the back of the map.
9. Thakbast must embrace demarcation of boundaries of every estate in the village.
10. If tak cannot be traced Revenue Surveyor to return map and record to Supdt. for correction, and desist from survey till return of corrected map, or may require the Supdt. to have the boundaries pointed out.

N. B.—When from the peculiar character of the country the boundaries do not admit of being properly demarcated, an officer of Thakbast Department must attend the Surveyor to point out the boundaries.

B. LANDS ENTITLED TO SEPARATE DEMARCATION AND DISTINCT ENTRY IN THAKBAST MAPS.

1. Estates of the permanent settlement paying revenue to Govt.
2. Resumed tenures brought on the Revenue Roll.
3. Revenue free tenures confirmed on trial, or not subjected to trial, because of the acknowledged validity of the title, or because the tenures have not been hitherto under the cognizance of the revenue authorities.
4. Detached blocks of any of the above descriptions.

N. B.—1. Invalid jaghirs under Reg. I of 1804 to be treated as independent estates.

2. The following tenures need not be shown.

a. Hukmi tenures under 100 bigahs

b. Tenures exempted under Govt. order of 26th January 1841, under 50 bigahs.

C. KHASRA MEASUREMENT.

1. Not to be resorted to unless unavoidable from great interlacing of estates.
2. The cheapest and most expeditious method of measurement should be resorted to.
3. Position of minute holdings to be marked on the map by dots, and numbers, an enlarged plan being given either on the side of the village map or on a separate sheet.
4. Permanent land marks, *e. g.*, tanks, streams, groves, temples, &c., existing within or near the boundary to be introduced into the map with correct bearings and distances, but where wanting artificial marks should be erected.
5. When a jungle intervenes boundaries to be laid down by placing marks through the jungle if practicable, otherwise the jungle is to be surveyed as a separate block by professional officers, the expense of cutting the jungle being charged in contingent bills.
6. When boundary marks have been erected, Dy. Collr. or Peshkar to require zemindars of counterminous estates already demarcated to execute a supurdnama, binding them, under penalty of fine, to be answerable for preservation of marks till professional survey comes up, and recusancy being punished by fine.
7. If the Civil Survey be delayed, the external boundaries should be made over to the professional party, than that the survey should be impeded.
8. The Revenue Surveyor will only survey the external boundaries of villages, having nothing to do with internal measurements except calculating the arrears of the mehalwari plots, which the Supdt. may send to him for triangulation.

D. MISCELLANEOUS.

1. Demarcations and measurements must be made by scale and compass, and with chains of 30 feet in length.
2. The scale of thakbast and khasra is to be 330 feet to the inch, or 16 inches to the mile; the scale itself being framed on the value of the standard bigah of 14,400 square feet.
3. The scale being framed exactly with value of standard bigah, and in due proportion with professional survey scale, comparison between the thakbast or khasra and the professional survey can be easily obtained.
4. The scale may be increased to 24 inches, and may be reduced to 8 inches.

III. DETAILED (KHASRA) MEASUREMENTS.

1. To be made field by field, commencing from one end or corner of the village circuit.
2. If the village be small it is to be measured in one circuit, but if large to be divided into three or four circuits, each containing on an average from 150 to 200 acres.
3. The exterior fields of each of the circuits to be measured and laid down by means of a Bengali surveying compass.
4. To secure the proper falling in of every field into its proper place, every separate measurement must be recorded as lying to the north, south, east, or west of the preceding one, and as starting from a certain point.
5. Bearings taken with compass to be plotted by means of paper protractor, the circuit and interior measurements being plotted separately; and on errors and discrepancies being corrected the whole may be put together, colored, and finished.
6. Field measurement not necessary for revenue survey, except when property is so interlaced that contiguous fields are held under different estates.

   N. B.—1. Several contiguous fields belonging to one estate may be measured and mapped as one block.
   2. Contents of field or of blocks containing several fields may be found by trigonometry and offsets.

7. Accuracy of khasra measurements with reference to correctness of area, and correct allotment of lands to the several estates under which held, to be occasionally tested by Supdt. personally.
8. The co-operation of parties interested in the measurement to be sought for in a conciliatory manner, by requests to acquaint themselves with contents of thakbast and khasra plans, and by preparation of counterparts of Ameen's sketches, to

sign thakbasts and khasras in which interested, and to file written objections, recusancy being noted.

9. Two copies of detailed map to be forwarded to Board, and the original when not required by the Supdt. to be deposited in the Collr's. office, unless too dilapidated when a copy will be made.
10. When villages have been only demarcated and not subjected to detailed measurement, one copy is to be made for Surveyor's use, and the original if in a sound condition to be deposited in the Collr's. office.
11. *Stambha Shumaris* not to accompany maps forwarded to Board, and Collrs.

    Stambha Shumari.

    List exhibiting position of different land marks used in detailed measurements.
12. Survey or Thakbast Maps cannot be altered by Revenue Authorities after survey has been concluded, but when they are ordered by precept to do so by a Civil Court, the precept must be filed with the Thakbast record, and the Civil Court accordingly informed with the intimation that nothing further can be done.

IV. SPECIAL CIRCUMSTANCES.

1. When villages of any Pergunnah are intermixed with villages of a Pergunnah under demarcation, they should be included in such Pergunnah but recorded as attached to that Pergunnah to which they have hitherto belonged.
2. In case of alluvion subsequent to demarcation, but prior to Survey, Supdt. to send an Ameen to demarcate the newly formed land, sub-dividing it into such a number of maps as may be necessary with reference to neighbouring zemindar's rights under Reg. I. of 1825.
3. In case of diluvion under the same circumstances, the change should be shown in the Thakbast Maps, a note of the extent of diluvion being added. In tracts on banks of changing rivers, demarcation should be made on the receding of the waters.
4. In demarcating Govt. estates, whether farmed or held khas, Supdt. must carefully watch over the Govt. interests and be responsible for any loss arising from neglect.
5. Station lands to be surveyed, and mapped, and in districts already surveyed Collr. to survey such lands.

V. DISTRICT BOUNDARIES.

1. Supdts. and Surveyors of two districts to have an amicable understanding regarding boundary to be followed, and when a district has to be surveyed after the survey of adjoin-

ing district has been completed, the Supdt. to respect boundary of district first surveyed, unless inconsistent with topographical features of the country when a report must be submitted.

2. An estate may be transferred from one district to another when situate wholly or in greater part in that other district.
3. Supdt. to take up all villages situate within the general boundary of his own Divn., and, after demarcation, transfer names and areas of land fiscally subject to a different Collectorate, to the Supdt. of the Divn. containing that Collectorate, for incorporation of the same in his Registers.
4. When patches of land are met with on boundary of a district under survey belonging to an adjoining district already surveyed, they should be shaded in maps of a different color, and when gross area of district in which they have been surveyed has to be calculated, their areas should be deducted from it, and added to the district to which they have been ascertained to belong.
5. Final settlement to be left in abeyance till survey of conterminous districts.
6. Permanent boundary and land marks where necessary should be erected in frontier districts.

VI. BOUNDARY DISPUTES.

1. To be settled under Reg. VII of 1822, by Dy. Collrs.
2. Should not be admitted after completion of demarcation, except in cases of manifest hardship or injustice.
3. Should if possible be amicably settled, and in cases of disputes of possession only case need not be gone into.
4. If before Ameen, Peshkar to be informed, who will proceed to the spot and call on zemindars to settle it within three days, and if this be not done papers must be submitted to the Dy. Collr., who will also proceed to the spot, and, ascertaining nature of dispute, require the zemindars within three days to produce proofs.
5. If disputed area does not exceed 50 bigahs, Dy. Collr. is not required personally to visit the place, but depute an Ameen to prepare a map and memo. which after Peshkar's inspection should be submitted to the Dy. Collr., the Peshkar requiring the disputants if willing to plead their case to appear before the Dy. Collr. within fifteen days of transmission of such report.
6. If either party has held undisturbed possession for one year, the boundary to be laid down according to actual possession.

7. When a suit for recovery of disputed land is pending before Special Comr. or Civil Court, the boundary to be laid down according to actual possession, and disputed tract measured and marked by dotted lines in village plans.
8. In attachments by Magisterial officers, but where interested parties have neglected to fill civil suits for determining point of right, the Survey Officers must, when question of possession cannot be determined, decide that of right under Reg. VII of 1822.
9. When a party is in possession, notwithstanding another has obtained a decree of Court., the possession of the first party should not be disturbed, but if his possession be not clear and cannot be ascertained without enquiry, no enquiry should be held.
10. If no dispute be pending, and no party has clear possession, and there is no previous decision on that point, parties to settle the matter by private arbitration, and on their decision, the particulars of adjustment should be recorded, and the boundary marks laid down accordingly, and if arbitration be declined, case must be disposed of under Sec. 34, Reg. VII, of 1822.
11. Disputes regarding boundaries of Govt. estates to be disposed of in the same way as those of private parties, the Dy. Collr. watching over Govt. interest during demarcation.
12. Disputes regarding lands measured khasra to be disposed of in the same way as any other boundary dispute.
13. Pleadings in boundary cases to be on plain paper, and processes to be issued *gratis*; appeals only require stamp.
14. Costs to be levied are, for,
    - *a.* Pay of Ameen for number of days delayed by dispute in marking off and mapping disputed land.
    - *b.* Witnesses' subsistence.
    - *c.* Stamps
    - *d.* Fees to Pleaders or Agents.

VII. FINES.

1. Should be imposed with great forbearance, and must if possible be reported to Comr. on the same day.
2. Order of fine to specify date from which fine will be leviable, less the time required for order to reach party fined.
3. Are payable daily till compliance with requisition made for neglect or omission of which the fine is imposed.
4. To be levied daily if necessary by attachment and sale of personal property, and arrest of defaulter.
5. Quarterly statement of fines realized to be submitted by Supdt. to Comr.

6. Fees for services cannot be levied when zemindar is required to attend to furnish papers, to point out boundaries, or for other such survey purposes.
7. Under Act XX, of 1848, a daily fine may be imposed on zemindar for non-attendance.

VIII. APPEALS.

1. From order of Revenue Surveyor or Dy. Collr. to Supdt. of Survey, within one month from date or order, and if Supdt. be in another district, petition to be presented to Surveyor or Dy. Collr.
2. From order of Supdt. to Comr. within one month from date of order, and eventually to Board within one month from Comr's. order.

N. B.—1. In Executive cases an appeal lies from Supdt's. order to Board.

2. Where no appeal has been preferred, or revision made by Supdt., within one month, remedy may be had in Civil Court.

3. To Civil Court in boundary disputes on questions of right.
4. If in an appeal the investigations are found to be according to the rules and regulations, parties are to be referred to the Civil Court for appeal against the decision itself.
5. Remands to be made only when,

a. Parties have not had due notice of existence of dispute.
b. Decision has been given in favor of one party on question of right, when the possession of the opposite party has been clearly proved.

IX. REGISTERS.

A. GENERALLY.

1. Those which embody results of survey to be prepared by Supdt. from professional volumes and thakbasts in vernacular at first, and then translated into English.
2. Vernacular and English Registers to be completed pergunnah by pergunnah, and sent to Collr. with Survey records, and one English copy to be sent from Collr's. office to Board, the copying being charged at one thousand words per rupee.

B. OF VILLAGES.

1. To be in prescribed form, reference being made to the Survey plans.
2. Every village must be assigned to the estate to which it is attached in the Collr's list, and when two or more are entered as belonging to one estate but have been subsequently settled separately, thereby becoming distinct estates, they should be entered according to the settlement.
3. When villages are found to belong to several estates, the

lands comprised in such should be allotted to the various estates according to possession.

4. When a surplus village has been found and registered as belonging to any estate entered in the lists, and if it so belongs it is to be entered in the Register with that estate, with a remark that it is not to be found in the Collr's. lists, although belonging to the estate against which entered; but if not belonging to any estate, to be entered in the Register with a distinct number with a remark to that effect, and also that it is not to be found in Collr's. lists.
5. A missing village is to be entered separately at end of Register with an account of enquiry made regarding it, and with reasons for considering it non-existent or amalgamated with some other village.
6. In cases of transferred villages not included in the survey a list should be attached to the Register, showing their names, names of the estates to which they belong, and the recorded area in order that every village entered in the lists may be satisfactorily accounted for.
7. When a village has been measured in detail, a note to that effect is to be entered in the Register with the area obtained by detailed measurement shown.
8. In lands held in joint tenancy in the circuit subjected to detailed measurement, the fact must be mentioned.
9. When detailed measurement has been rendered necessary by division owing to there being more than one estate in any single village, a note should be added of area of each estate, and of the area of entire village, by professional measurement.
10. In cases of intermixed estates, the full area of the village is to be assigned to each with specification of the share of rents appertaining to it.

C. OF ESTATES.

1. To be in form of Pergunnah Register B.
2. The entries are to have separate numbers, the revenue paying estates first, and then the lakhiraj with their total areas, and in case of revenue paying estates their assessment.
3. When lands have been measured in detail, or are held in common, or are Govt. property, a note of the circumstance is to be made, and in case of Towfir lands the information is to be derived from the thakbast record.
4. Missing estates should be entered separately at end of Register with statement of enquiry made regarding it, and of reasons for considering it non-existent.

5. Lakhiraj estates are to be shown as distinct estates in the Register attached to the village to which they appertain.
6. In cases of resumed estates, or estates released from assessment by competent authority, note should be made showing,
   a. Date of resumption, or of release.
   b. Authority by whom orders have been passed.
   c. Nature of settlement whether in perpetuity, or for a term of years.
7. In cases of surplus villages belonging to an estate copy of Supdt's. proceedings to be sent to Collr. to take steps for protection of Govt. interests should he differ in opinion from the Supdt.

   N.B.—1. If not belonging to an estate it should be entered as a separate estate, a copy being sent to Collr. as above, to enable him to place the case in his file for trial.
   2. Resumption proceedings should not be instituted if there be *prima facie* proof to show that the land has paid no revenue for sixty years.
8. Changes occurring between survey and compilation of Registers from settlements, divisions, and the like, should be noted by Supdt. in column of remarks.
9. Where an estate comprises villages in more than one district, all the villages are to be entered in Register of the district to which the estate belongs, a note being recorded of the pergunnahs and districts in which the other villages are situate.
10. Estates comprising villages in different pergunnahs of a district should be entered only in "Register of estates" of that pergunnah to which first village in Collr's. list belongs, with proper explanatory remarks.
11. If an estate has been transferred from one district to another before preparation of registers, survey must stand, and the estate *quoad* the survey be considered as part of the district in which surveyed, the transfer being noted in the same way as other changes.

X. RETURNS,

A. BY SURVEY DEPARTMENT.

1. The following quarterly Returns to be in prescribed form.
   a. Statement of work performed in Supdt's. office.
   b. Do. showing condition of demarcation operations.
   c. Do. do. do. Registers.
2. Annual report to be submitted accompanied by similar returns for the year.
3. Another return of expenses during the year.

B. BY COLLR. THROUGH COMR.

Quarterly statements of settlements confirmed since completion of Survey Registers.

XI. MISCELLANEOUS.

1. Comr. when on tour to supervise survey operations.
2. Ameens to collect as much statistical information as possible, and record the same on the thakbast maps.

   N. B.—Information to embrace particulars regarding harvests and proportion of cultivated and un-cultivated lands in a village.
3. Survey records to show condition of estate or village as regards the extent and character of the cultivation.
4. Board can modify details of survey establishments, and sanction transfers of establishments from one division or party to another.

CHAPTER IV.

RESUMPTIONS.

REGS. XIX AND XXXVII OF 1793, AND II OF 1819

AND

ACTS IX OF 1825, AND VII OF 1862, B. C.

I. RESUMPTION.

A. DEFINITION OF,

Resumption is the subjecting to assessment all lands which at the time of the Decennial Settlement were not included within the limits of any pergunnah, mouzah, or other division of estates for which a settlement was concluded with the owners, not being lands for which a distinct settlement has been made since, nor lakhiraj lands held under a legal or valid title; also all churs, and islands formed since the Decennial Settlement; also lands gained by alluvion or direliction since then; also lands which though included, at the permanent settlement, within talooks held by individuals under special pottahs from Collrs., *e. g.*, Putteetabady and Jungleboory in Twenty-four Pergunnahs and Jessore, which may not have been then permanently assessed.

B. WHAT LANDS ARE LIABLE TO,

a. By Govt.

1. Lands exceeding 100 bigahs, alienated by any one grant prior to 1st December 1790.
2. Lands held lakhiraj under grants prior to 1st December 1790, which have not been registered within prescribed time.
3. Towfir lands.

   Towfir—Land unassessed at the settlement.
4. Churs in navigable rivers, if the channel be unfordable.

b. By Zemindars.

1. Lands not exceeding 100 bigahs, alienated by any one grant prior to 1st December 1790,
2. Lands gained by a receding of the river or of the sea.
3. Churs thrown up in navigable rivers if fordable at any season of the year.
4. Churs or sandbanks in small and shallow rivers.

C. REVENUE OF RESUMED LANDS TO WHOM TO BELONG,

a. To GOVT.

1. Revenue of lands exceeding 100 bigahs, alienated by any one grant prior to 1st December 1790.

N. B.—1. A revenue equivalent to only a moiety of the annual produce of the land to be paid to Govt., if grant was made prior to 1178 of the B. era, and 1179 of the W. era.

2. If the grant is of a subsequent date, the revenue to be paid according to provisions of Reg. VIII of 1793.

2. Revenue of all resumed Badshai grants.

b. To person responsible for Revenue.

Revenue of lands not exceeding 100 bigahs, alienated by any one grant prior to 1st December 1790.

N. B.—1. "1 and "2" of "a" *ante*, applicable with this difference, that in ascertainment of produce of land the grantee is to be subjected to no expense.

2. Proprietors and farmers may recover such lands by a civil suit.

Note to "a" and "b."

Special rule regarding grants made since 1st December 1790.

All grants whether exceeding or less than 100 bigahs are null and void, the grantees being liable to ejectment without regular suit, or without previous or subsequent notice to any Govt. officer.

D. PROCEDURE FOR CARRYING OUT, BY COLLR.

a. For grants above 100 bigahs.

1. Report to be made by Collr. to Comr. who may order investigation of case.

2. On receiving orders to hold enquiry, notice to be issued to the party requiring him to attend within one month, with all documents (which if not produced will not be afterwards received except for a valid cause) entitling him to hold lakhiraj or at a fixed jumma, and stating the Govt. demand.

3. If such party have an accredited agent at the Sudder station, notice to such agent is sufficient, and if not, then by a single peon.

4. If party reside within any other Collectorate, notice to be sent to Collr. of such jurisdiction, and if neither resident within the Collectorate in which land is situate, nor in any other Collectorship, notice to be served upon agent or representative in charge of such lands.

N. B.—If acknowledgment be refused, tender to be considered a sufficient notice.

5. If notice cannot be served, proclamation to issue for appearance of such party within fifteen days on pain of the proceedings being held *ex parte*, and if still absent or receiving notice do not appear, or if appearing refuses to

answer, the case to be investigated in the same way as if the party had appeared.

6. The proclamation to be affixed,

α. In some conspicuous part of the Cutcherry and village.

β. At the party's usual residence.

γ. In the neighbourhood of the land to be assessed.

b. On attendance of party and production of title deeds, Collr.,

1. To give a receipt for them, and after due examination thereof, deliver to him a statement of grounds for resuming the lands with copies, on plain paper, of all documents forming the basis of such opinion, and requiring him to deliver a written answer within seven days.

2. To number, mark, date, and sign all documents produced, inserting in the proceedings the title and number of such documents, so that there may be no doubt of their having been exhibited.

3. To warn the party before pronouncing judgment that all documents not produced will not be received by any Judicial officer, and to recórd in proceedings of having done so.

4. On receiving answer to summon witnesses named by the party, and examine them in presence of such party in judicial form.

5. To examine all documents produced, and allow the party to inspect all documents on which he may rely.

N. B.—1. Witnesses to be examined on oath.

2. Perjury and subornation of perjury to be punished under existing Regulations.

3. Resistance to be punished in the same way as resistance of process.

6. On close of proceedings a roobokarry containing following particulars to be drawn up and sent to Comr., a copy being given to the party.

α. Grounds on which opinion is founded.

β. Whether lands are liable to assessment or otherwise.

c. When Comr. has received Collr's. proceedings.

1. After calling for further evidence, if necessary, and hearing the same on a day not less than six weeks from date of Collr's. furnishing copy of roobokarry to the party, and after hearing all arguments, to deliver judgment, by a roobokarry, a copy of which shall be delivered to the party.

N. B.—This roobokarry to contain,

α. Distinct statement of subject matter of case.

β. Grounds of decision.

γ. Names of witnesses examined.

δ. Title of every exhibit read.

2. If order be against assessment it shall be final, unless fraud or collusion, in previous enquiry, be proved.
3. If in favor of assessment, Collr. to ascertain limits of land, and proceed with assessment.

d. When Comr's. decision is known.

1. No necessity to subject the land to immediate assessment if the party within fifteen days tenders security to pay the jumma which may eventually be fixed on the land plus interest at Rs. 12 °/₀ a year, and engages to contest the decision in the Civil Court within ten days from date of deed of security, and if the Court be closed within three days of opening.

N. B.—Collr. to determine amount of security.

2. If only partial security be offered, the lands to be held khas or farmed, but for a limited period, and a portion of the collections proportionate to the amount for which security is offered to be paid to the party.
3. Civil Court may determine on the sufficiency of the security offered.
4. The security not to exceed estimated annual revenue assessable on lands, or amount receivable by party plus interest, but if after one year from date of intimation of Comr's. decision the suit be *sub judice* Collr. may require additional security for the same amount.
5. In mocurreries parties giving security and intending to sue are to pay the mocurery jumma, and find security for remaining revenue eventually demandable.
6. If party fail to find security, or having found the same neglect to sue final assessment to be made.

e. When Collr. proceeds to make settlement.

1. To issue a notification, requiring all persons holding lands lakhiraj, or at a fixed jumma within or adjoining the village or villages in which the lands of such mehal or part thereof may be situate, to attend within one month of date of such notification, with all documents and evidence in support of claim which such persons may consider necessary.
2. Can cause all lands whether malguzarry or lakhiraj belonging to or adjoining such villages in which the whole or a part may be situate to be measured.
3. When it is time for the attendance of parties, a public notice under Istehar to be affixed in Collr's. office, one day previous to that on which it is intended to hold proceedings in cases proposed to be investigated.

4. If parties fail to attend after such notice, investigation to proceed *ex parte*, and if lands are held under invalid titles they are to be resumed.

N. B.—1. Defaulters as above not entitled to stay resumption and assessment of lands by giving security.

2. Such defaulters cannot sue for production of documents to substantiate claim, unless good cause for non-production before Collr. be shown.

5. Investigation may be completed, or proceedings may be limited to the ascertainment of the land actually held under lakhiraj tenures, and to the record of the title deeds produced by the parties, the investigation being postponed and notice given of the day on which the investigation will be held. If such notice be not given, one month's notice to be given again before again resuming enquiry, and in default of appearance after such notice case to be tried *ex parte*, and with Comr.'s permission the land may be resumed and assessed.

6. In cases of confession to the effect that lands are liable to assessment, the confession to be duly registered, when Comr. can direct assessment unless they are chakeran lands, in which case Govt. sanction will be necessary.

7. If assessment of lakhiraj lands threaten serious distress to the holders, Comr. should report the same for Govt. orders.

8. In cases originating with the Collr. or Govt. officer, stamp paper need not be used.

f. On presentation of claims to hold land lakhiraj.

1. All sunnuds and documents on which the claims is based to be presented with plaint, and with a specification of particulars requisite for registry, and of the grounds of claim.

2. If Govt. be only concerned, the case to be heard after eight days' previous notice to the claimant.

3. If claim be against any individual jointly or singly with Govt., notice containing statement of demand to be served on him, requiring, his attendance with his papers, or evidence in denial of the claim, within one month.

4. Such party on appearance may inspect and examine the plaint and other documents, and file written objections (if any) within seven days.

5. Subsidiary pleadings (if necessary) besides plaint and answer may be received and recorded.

6. On receipt of such objections eight days' previous notice of the day of hearing to be given to the parties, but if

parties are present and desire immediate hearing, investigation may forthwith commence.

g. When a tract of land belongs to Government and no one has *bonâ fide* possession.

1. A notification to issue, requiring all claimants to attend in not less than six weeks from date of notification.

N. B.—The notification to be affixed,
α. In Cutcherry of Collector and Cannoongoe.
β. In Courts of Judge, and Moonsiff, and Thannahdar.

2. On appearance of party, investigation to proceed legally under Reg. II of 1819, as modified by Reg. IX of 1825.

3. Should the Collr. decide, none of the claimants to be in *bonâ fide* possession, and such decision be confirmed by the Comr., the lands to be at disposal of Govt. unless pronounced to be private property by a decree of Court.

4. All such suits, if preferred before the Collr. by one of the claimants, to be dismissed with costs, unless instituted within six weeks from date of approval of Collr.'s proceedings.

5. No party can sue except such as have appeared before the Collr. pursuant to the notification, unless satisfactory cause for non-appearance be shown.

6. If any party does not prosecute within six weeks of permission granted to sue, suit to be dismissed with costs.

N. B.—1. Govt. may vest any Collr., deputed to hold a local enquiry in any mehal, or may depute Collrs. or other officers, with the same powers and authority in regard to lands held lakhiraj in all villages adjoining such mehal as are vested in Collrs. making settlements.
2. Lakhiraj lands to be specified in Collr.'s proceedings.

E. NATURE OF INVESTIGATION.

a. In cases of Towfir.
Enquiry into circumstances and condition of land at period of decennial settlement.

b. In cases of alluvial land.
Enquiry into period of its formation.

c. Rules common to "a" & "b."

1. With Comr.'s sanction previously obtained, surveys and measurements of such lands, and of the estate to which such lands may be alleged to belong, to be made.

2. Putwarries, Gomashtas, and keepers of accounts may be summoned to produce all accounts relating to such land or estates, and to swear to the truth of them.

N. B.—1. The requisition for the attendance of Putwarry, Gomashta, or keepers of accounts to specify,
a. The purpose for which attendance is required.
β. The papers to be brought.
2. The service of such requisition to be the same as service of process for recovery of arrears of revenue with this difference that the peon serving the requisition is to be paid by party in whose name it is issued.

3. With Comr.'s sanction proprietors or farmers of the lands proposed to be assessed, or of the estates to which they may be alleged to belong, to be summoned to attend personally or by representative within one week with all accounts.

II. GRANTS OF LANDS UNDER LAWS OF 1793.

A. VALID GRANTS.

Grants (not life grants) previous to 12th August 1765, if grantee obtained possession before that date and had since held *lakhiraj* possession but not otherwise.

N. B.—In any cases of doubt of date of grant previous to date of E. I. Company's accession to the Dewanny, a reference to be made to Govt.

B. INVALID GRANTS.

1. Grants between 12th August 1765 and 1st December 1790, by any authority other than that of Govt., and which had not been confirmed by Govt. or some empowered officer.
Exceptions.
a. Lakhiraj grants held under grants prior to 1178, B. era or 1179, F. or W. era under Chiefs of Provincial Courts, the annual produce of which is not greater than Rs. 100.
b. Life grants prior to 1178 B. era or 1179 F. or W. era not greater than 10 bigahs, if produce be *bonâ fide* given to religious or charitable purposes.
c. All grants not greater than 10 bigahs prior to 12th August 1765, produce of which was so appropriated.
2. All grants whether greater or less than 100 bigahs after 1st December 1790.
3. All life grants no matter of what date.
4. All grants even previous to 12th August 1765, if grantee did not get possession before that date or since assessed.
N. B.—Board's orders confirming proceedings of subordinate officers in resumption and assessment of new lands are by law final, except as regards proprietary rights to islands.

III. RELAXATION OF RESUMPTION LAWS.

When lakhiraj lands are not to be resumed.

1. If not greater than 10 bigahs held lakhiraj since December 1790.
2. If *bonâ fide* applied to religious and charitable purposes.
3. If held lakhiraj for 30 years (not to be assessed without Govt. orders).
4. If not less than 50 bigahs in any one village.
5. Hukmi tenures less than 100 bigahs escheating to Govt. under Reg. XIX of 1793.
6. If held for a period of 60 years.

IV. POWERS OF,

A. COLLECTOR.

1. Putwarries, &c., to be punished under Sections 23, 26, and 27 of Reg. XII of 1817 for,
   - *a.* Neglecting or omitting to produce original accounts on requisition.
   - *b.* Neglecting or omitting to give evidence regarding accounts.
   - *c.* Intentionally and deliberately giving false deposition on oath.
   - *d.* Altering, fabricating, falsifying, or mutilating accounts relating to such lands, or to the estate to which such lands are alleged to belong.
2. May attach lands if holders neglect to furnish accounts, but must make full enquiry into holder's title.

   N. B.—Such accounts if not furnished to Collr. not to be received in any suit contesting Collr.'s decision, unless satisfactory cause be shown for non-production.
3. May impose fines for non-attendance of a proprietor or his agent, or for omitting to furnish accounts when satisfactory cause has not been shown for non-attendance or non-production of documents.

B. COMMISSIONER.

1. May fine up to Rs. 500, and levy the same as an arrear of revenue, any landed proprietor or other person resisting, or causing resistance of the measurement or attachment of his land or any other process.

   N. B.—If the fine exceed Rs. 500, report to be made to Govt.
2. May attach landed property of such offenders.

C. CIVIL COURTS.

1. Can receive within one year of Comr.'s decision cases instituted by persons whose lands may be assessed consequent on failure to give security as in "d. 1. 2. Subdn. D. Heading I. p. 67." or neglecting to institute a suit within time allowed in security bond.
2. In cases of minority, or absence, or other sufficient cause, there is no limitation as to time, except that prescribed by the Regulations in regard to private claims..
3. To adjudicate on suits for resumption of land held lakhniraj, as also on claims to hold lands free of assessment under Act VIII of 1859.

V. MISCELLANEOUS.

1. The following Potentates had supreme authority.
   - *a.* Kings of Delhi.
   - *b.* Subadars of Bengal, Behar, and Orissa.
   - *c.* In regard to territories subject to Govind Rao, Rajah Chuttersaul, and his predecessors previous to the Sumbut era, (1730 A. D.), and the Peishwa since.

2. Conditions necessary to validity of grants made by above Powers.
   - *a.* That they were made or confirmed within the period during which the grantor exercised supreme authority.
   - *b.* That the grantee actually and *bonâ fide* obtained possession of the land granted within that period.
   - *c.* That the grant was not subsequently resumed by the Govt. officers for the time being, previously to the acquisition of the country by the British Govt., or if resumed when the competency of the resuming officer was disallowed by the British Govt.
3. Conditions necessary to validity of grants not made by Supreme Power.
   - *a.* That they were made or confirmed by some authority which Govt. may have expressly declared competent to make or confirm.
   - *b.* That the grantee actually and *bonâ fide* obtained possession of land granted and that the revenue was not subsequently resumed by competent authority.
4. The procedure in Reg. II of 1819, applies to cases in which there is suspicion to the validity of original tenures of land subsequently commuted for money pensions which may be resumed, but not if enjoyed under Govt. orders for more than twelve years.
5. Reg. II of 1819 does not affect right of proprietors to waste lands guaranteed to them at the permanent settlement, nor does it warrant the claim of additional revenue from lands permanently assessed for error or fraud except lakhiraj and thanadary lands.

BOARD'S RULES.

CHAP. XVII.

I. SUITS.

A. GENERALLY.

1. The proceeding drawn up prior to notice required by law merely to state, "that having reason to believe, either from reference to Registers in his (Collr's.) office or from some other source of information that certain lands are held without payment of revenue, an enquiry into validity of tenure is considered necessary."
2. Fees for service of processes not to be charged.
3. Not to be tried during closure of Civil Courts.
4. Kharij Jumma grants to be dealt with as ordinary Hukmi grants.

5. Inquiry into lakhiraj tenures held by independent chiefs to be conducted by political officers only.

B. EFFECT OF,

1. Resumed estate to be entered in Intermediate Register "D" by the Serrishtadar.
2. Entry to be also in Register (No. 64) of new estates and on Towjih. (No. 80.)

C. PROCEDURE BEFORE,

1. The prohibition to institution of suits by Govt. for resumption of less than 50 bigahs in any one village, does not apply to tenures under 100 bigahs in Govt. estates.
2. No suits for resumption to be instituted without Board's orders, but does not apply to suits in which Govt. as Zemindar seeks to assess tenures under 100 bigahs in Govt. estates.
3. The preliminary report to the Board must specify
   a. The probable income from the tenure.
   b. Its character.
   c. How the tenure came to light.
   d. Whether *primâ facie* liable to assessment.

II. ASSESSMENT AND SETTLEMENT.

1. If security be not provided, summary settlement to be effected with owner; security being demanded only for payment of revenue assessed at rate of half supposed assets, and if there be any neglect to provide security, lands to be farmed or held khas.
2. When Comr's. decision has by law become final or is upheld by a civil court, a regular settlement of the estate is to be made.
3. Resumption courts to execute their own decrees.
4. A new suit against party actually in possession to be instituted, if land denied to be included in a decree was not in proprietor's occupation when suit against him was instituted but in occupation of some other person who was not a party to the resumption suit.

III. FEES TO AGENTS AND PLEADERS.

1. Land to be rated all round at low average to find revenue *e. g.* for,
   a. Lakhiraj lands... ... ... six annas per acre.
   b. Alluvial lands... ... ... three annas do.
2. Product to be trebled to represent value upon same principle as that of civil suits.
3. Sunderbuns and extensive waste lands to be dealt with as alluvial lands.

4. Fees to be allowed on graduated scale for pleaders.
5. In quit rent case same rule to be observed, except that revenue already derived from lands to be deducted in computing value of suit.
6. The above provisions regulate all outstanding claims to Govt. and agent's fees, and that principle is to be observed in computing value of suit in civil courts.
7. Pleaders in civil courts entitled to fees without reference to result of suit.

IV. MISCELLANEOUS.

1. Postponement of assessment is limited to six months, by finding security as laid down in Reg. II of 1819.
2. Special Comrs. appointed under Reg. III of 1828 have been abolished.
3. Govt. memo. dated 18th August 1825, and Govt. rules dated 17th November 1840, printed *in extenso* in p. p. 250 to 254 inclusive of Board's Rules, should be noted.

CHAPTER V.

BUTWARRAH.

REG. XIX OF 1814. AND ACTS XX. OF 1836. & XI. OF 1838.

REG. XIX OF 1814.

I. DEFINITION OF BUTWARRAH.

The process by which the proportionate assessment directed in Reg. I of 1793 is to be effected, viz., the assessment on each portion of the estate whenever such may be transferred in one, or in two, or more portions, or being joint property, a division is to be made amongst the proprietors which shall bear the same proportion to its actual produce as the fixed jumma assessed on the whole estate may bear to its actual produce.

II. ESTATES ENTITLED TO BUTWARRAH.

1. Zemindarry estates.
2. Independent talooks.
3. Any other estates paying revenue immediately to Govt.

III. PERSONS ENTITLED TO DEMAND A BUTWARRAH.

1. Proprietors of joint undivided estates held in common tenancy.
2. Proprietors of portions of estates consisting of specific mehals or lands held by purchase or otherwise, subject to a proportionate allowance of the public revenue.

IV. GROUND ON WHICH THE LEGAL RIGHT TO A BUTWARRAH IS BASED.

The common responsibility imposed on the joint proprietors of an undivided estate, whereby the co-sharers are liable to lose the whole estate through the default of one sharer.

No such right exists where there is no common responsibility, and the liability is distinct and defined.

V. UNION OF ESTATES.

1. When two or more estates which may have originally formed specific, and ascertained portions of the same zemindarry, talook, or chowdhrai shall come into the possession of one person, or if one, two, or more persons shall possess two or more shares of any such estate.
2. Written applications for such union by proprietors, sealed, signed, and attested by two credible witnesses to be presented to Collr who, if he see no objection, shall comply, and cause necessary entries to be made in his office, reporting to Comr.

VI. APPLICATION FOR BUTWARRAH.

A. MAY BE MADE BY ALL PROPRIETORS OF A JOINT ESTATE FOR DIVISION INTO TWO OR MORE ESTATES.

1. Application to be written, sealed, signed, and attested by four credible witnesses.
2. The shares belonging to each must be specified.
3. Statement to be made as to whether each estate is to be held separately or whether two or more of them will be held as a joint estate.
4. The Collr. will then divide the estate, and make a report to the Comr. the expense being borne by the proprietors as the proportion which the jumma of their respective shares (after completion of Butwarah) may bear to the jumma of the whole estate.

B. MAY BE MADE BY TWO OR MORE OF THE PROPRIETORS OF A JOINT ESTATE HELD IN COMMON TENANCY.

NOTE.—Joint estate held in common tenancy.

Where all the shares have a common right and interest in the whole of the estate without any separate title to distinct lands or mehals forming part of the estate held under one general assessment.

C. MAY BE MADE BY TWO OR MORE OF THE ABOVE DESCRIPTIONS OF PROPRIETORS TO HOLD AS A JOINT ESTATE.

Note.—Following rules apply both to B & C.

1. Application to be written, sealed, signed, and attested by four credible witnesses.
2. Collrs. to notify fact of application, calling on objectors to appear within fifteen days from such date.
3. If within this time any person denies by writing sealed, signed, and attested by two credible witnesses, the right of the claimants to the shares claimed, Collr. will not proceed to make the division till disputed title be established in a Court of Justice, or admitted by the disputing parties.
4. If no objection be preferred within that period, Collr. to proceed to the division, and report to the Comr. the expenses being apportioned as in A. *(ante.)*
5. Private adjustment of expenditure is allowed, which if not paid up, to be realized as an arrear of revenue from sharers.

   N. B.—These rules are applicable to portions of estates consisting of distinct mehals.

6. Expenses for divisions made by order of Courts of Justice may be ordered to be paid by all or any parties to the decree in suitable proportions, or pay-

ment may be ordered of the whole expense by party withholding the right decreed.

VII. PROCEDURE FOR CARRYING OUT A BUTWARRAH.

1. Collr. to appoint an Ameen who will be remunerated by a percentage on amount of jumma of whole estate.
2. The Ameen to be bound by oath to do the work faithfully, and on conviction of corruption to pay a fine of three times amount illegally received, and to be imprisoned for not exceeding six months, and also may be sued in the civil court.
3. Ameen is to see personally that each portion of the estate is divided compactly, and that the public revenue assessed on each portion is that directed in Reg 1 of 1793.
4. In selecting mehals to be included in each estate the following considerations to be taken to account.
   - *a.* Advantages or disadvantages arising from situation.
   - *b.* Vicinity of roads or navigable rivers.
   - *c.* Nature and quality of the soil and produce.
   - *d.* Quantity of waste land.
   - *e.* Depth at which water is procurable.
   - *f.* Number of tanks.
   - *g.* State of embankments and water courses.
   - *h.* Every other local circumstance affecting the present, or likely to influence the future value of lands.
5. Dwelling house of one sharer though falling in another's portion may be retained by the former upon payment of an equitable rate.
6. Tanks, reservoirs, water courses, and embankments remain attached to the land for the benefit of which they were originally made; but when it is necessary to continue them the joint property of two or more estates, each estate is to have a specified proportion of the benefit, and pay similarly for repairs.
7. Places of worship alone remain common, unless the parties make other arrangements among themselves.

NOTE.—These provisions are equally applicable to specific mehals or lands in regard to the following particulars till final ratification of assessment.

- *a.* Adjustment of assessment.
- *b.* Delivery and examination of accounts.
- *c.* Responsibility of the whole estate.

VIII. PROTECTION TO AMEEN.

1. The proprietors to furnish the Ameen with necessary accounts of the gross produce of each mehal and village, and other information to enable him to allot the jumma on the several shares.

2. The proprietors are to swear to the truth of these accounts.
3. In case of omission the same is to be punished by a proper daily fine, leviable by the same process as arrears of revenue.
4. Proprietors to cause the attendance, on the Ameen, of the Putwarries and other Zemindarry officers to explain accounts and supply other necessary information, under penalty of a proper daily fine to be levied by the same process as arrears of revenue.
5. Putwarries failing to deliver accounts to be also punished.
6. To facilitate Ameen's work, Collr. to furnish the Ameen with the following documents.

a. Sunnud of appointment specifying,
- *α.* Names of estates.
- *β.* Names of different sharers.
- *γ.* Their respective proportions.
- *δ.* Number of separate estates into which the property to be divided.
- *ε.* Shares included in each estate.

b. Copy of Regulations relating to divisions.
c. Copy of any entries in official records relating to the property to be divided.

IX. RECORD OF DIVISION.

1. The Ameen to deliver to Collr. after completion of division the following documents.

a, Papers of division and allotment specifying,
- *α.* Names of mehals and villages included in each separate estate into which the property may have been divided.
- *β.* The gross produce of each mehal and village for the three years preceding the year in which the division may be ordered to be made.
- *γ.* The proportion of the public jumma which may have been assessed.

b. Any observations regarding the manner in which the lands included in each estate may have been selected.
c. Accounts from which the public revenue may have been apportioned.
d. Detail of adjustment made respecting tanks, places of worship, &c.

2. The Collr. after examining the documents and hearing objections of parties will be guided as follows.

a. Draw out a paper of partition specifying,
- *α.* Mehals or villages included in the several estates into which the property may have been divided.
- *β.* Gross produce of each mehal or village.
- *γ.* Allotment of public jumma on each.
- *δ.* Name or names of proprietors of each estate.
- *ε.* Where the estate is to be held as the joint property of two or more persons, their respective shares, with any stipulation made regarding tanks, places of worship, &c.

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b. Draw out a paper of observations enabling Comr. to judge whether division and allotment of jumma on each estate into which the property may have been divided is legally made.

3. A copy of these papers to be furnished to sharers.
4. If all the sharers declare in writing duly sealed, signed, and attested their satisfaction of the partition, or if no objections be made within fifteen days of such notice, the Collr. will proceed to put the parties in possession reporting to the Comr., and submiting a copy of the partition statement, and assessment allotment.
5. This assessment allotment not to be conclusive until confirmed by Comr. who can make any necessary alterations except in cases of a reduction of the fixed assessment, making further enquiries in any case which he may consider necessary.
6. If objections be offered within the prescribed period, parties not to be put in possession, but a copy and translation of such objections with copy and translation of partition statement and such part of the Ameen's report as may be necessary, to be submited to Comr.

   N. B.—No objections to be received by the Comr. after fifteen days without satisfactory cause of delay being shown.

7. Board's decision to be final, and the Collr., on receiving intimation of the same, to put the parties in possession, and make the necessary entries in his records.
8. Groundless, vexatious, and litigious objections to be punished by a proper daily fine, realizable as an arrear of revenue.
9. A register of confirmed partitions to be kept showing,
   a. The name, the recorded proprietor or proprietors, and jumma of estate as it stood when partition commenced.
   b. Names, recorded proprietors, and jumma of several portions made into distinct estates by partition where confirmed.
   c. Date of confirmation.

X. RULES FOR DISCOURAGING DELAYS TO BUTWARRAHS AND PROTECTION OF INTERESTS THEREBY.

1. Sharers in a joint undivided estate delaying or obstructing to be punished by a proper daily fine leviable as an arrear of revenue, and which will commence from the date when the fine was first notified to them, unless otherwise ordered.
2. Immediate possession to be given to a sharer entitled to separation in joint estates held in common tenancy of a certain quantity of land of the estates, the assets of which shall

produce the jumma of the share, plus Rs. 20 to Rs. 15% pending final allotment.

3. If a joint estate fall in balance during partition, a sharer, whether in actual possession or otherwise, may tender his share of the balance to Collr. who shall receive and pass it to the credit of the shares, and in event of sale for liquidation of remaining balance, the defaulting shares only to be sold, and on completion of the division possession to be given to purchasing sharers.
4. In case of a sharer owning specific mehals in a joint estate, tender to be made to Collr. in event of sale owing to arrears accruing before allotment is completed of his share of the balance due calculated on the proportion which the produce of his specific mehal minus Rs. 15 to Rs. 20% may bear to the jumma of the whole estate, which shall be received and passed to the credit of the mehal, and in event of eventual sale such mehal to be exempted. If amount paid be ultimately more than due from such specific mehal, proprietor to be refunded the excess which the Collr. will recover from other parties in the same way as an arrear of revenue. If proprietor of such specific mehal have paid less than his due, balance to be recovered from him for the benefit of other parties.

XI. REVISION OF BUTWARRAH WHEN CONFIRMED BY BOARD.

1. If it be proved to satisfaction of Govt. within ten years after confirmation, that at the time of partition the jumma was fraudulently or erroneously apportioned, a new allotment can be ordered, and the parties whose estates were under-assessed may be ordered to pay the sharers upon whose estates the assessment was excessive, the sum of which they may have been thus defrauded, and which amount in case of default to pay shall be levied as an arrear of revenue.
2. Collr. to enquire and report to Board in cases requiring a sale of lands for balances arising from any fraudulent or erroneous allotment at time of partition within ten years of confirmation. The Board may ask for sanction to direct a new allotment.

XII. PRIVATE BUTWARRAHS.

1. May be made by proprietors themselves.

   a. Application to be made duly sealed, signed, and attested.
   b Accounts to be produced before the Ameen, and their truth sworn to.

c. Division in its entirety to be conducted before Ameen, who shall be responsible for the due observance of the regulations.

2. May be made by arbitrators.

a. Application to be made duly attested specifying,
  α. Name of arbitrator or arbitrators chosen.
  β. In cases of two or more nominations, name of umpire
b. Ameen under Collr's. instructions to cause parties to execute arbitration bonds.
c. Accounts (the truth of which must be sworn to) to be produced before the arbitrators.
d. Division in its entirety to be carried out subject to inspection of Ameen, who shall be reponsible that the proceedings are legal.

N. B.—Ameen and Collr. then to proceed to carry out division to its final completion just as if it were done publicly.

3. Expenses of carrying out such divisions to be same as for carrying out public divisions, the difference being that the Ameen will only get a moiety of the fees he would have had if the Butwarrah were made in the ordinary way.

XIII. MISCELLANEOUS.

1. Division may be made by lot when two or more shares shall consist of the same proportions of the whole property to be divided, unless the proprietors can agree amongst themselves which share each sharer is to take, by presenting a petition duly sealed, signed, and attested.

N. B.—Collr. to be responsible that no unfair means are resorted to in drawing lots, and put parties in possession.

2. If parties are unable to attend the Collr. or Ameen personally, they are to appoint a Vakeel with full powers to act for them.
3. In making divisions care to be taken to attend to the rights of females incompentent to manage their own estates, and of other disqualified proprietors, and in cases where there are guardians they must be listened to.
4. Division of landed property let in farm or held khas to be made *mutatis mutandis* in the same way as other divisions, the difference being that the accounts and other papers are to be produced by the farmer, or Govt. Tehsildar.
5. Joint landed property to be held responsible for payment of public revenue till parties are put in possession of their distinct shares.
6. Board and Comrs. are to be guided by special instructions and orders of Govt. in carrying out the Act, and to make references in all doubtful matters to Govt.

ACT XX OF 1836.

I. QUASHING OF BUTWARRAH.

Only by Board, by giving six months' written notice.

II. PROCEDURE FOR QUASHING.

1. Notice to be affixed at District Collr's. office, and at the office of the Moonsiff within whose jurisdiction the lands may be situate.
2. If no objection be made within six months, Butwarrah to be quashed.

ACT XI OF 1838.

REMUNERATION OF AMEENS.

Board with sanction of Local Govt. can fix the remuneration of Ameens, levying the same as an arrear of revenue at such periods and in such proportions as may be deemed fit.

BOARD'S RULES.

CHAPTER IV.

I PRELIMINARY PROCEEDINGS.

1. On applications for Butwarrah being made, Collr. to institute enquiries as to whether there may be any *prima facie* legal impediments, and on discovery of the same summarily to reject the application.
2. On application of co-parcener in part of an estate entitled to a Butwarrah, Collr. first to ascertain the proportion of the Govt. revenue of the whole estate payable by the particular villages in which the applicant owns a share, and then to separate off to him from the lands of those particular villages, lands representing the share of the Govt. revenue payable by him.
3. Intermingled estates cannot be divided.
4. Division cannot be refused owing to arrears.
5. Comr. may revise Collr's. orders with or without appeal, on ground of irregularity of proceedings or irrelevancy of the law.

II. PROCEEDINGS AFTER ORDER FOR DIVISION.

1. Recovery of,

A. PREVIOUS BALANCES.

a. Co-sharers jointly responsible.

b. May be realized by sale of entire estate if no other satis-

factory arrangements be made.

N. B.—Prior to confirmation certificate must be appended that no balances for any period prior to date of order for division are outstanding.

c. Estate cannot be sold after confirmation of division.

B. ARREARS PENDING DIVISION.

a. The whole estate bearing the whole Govt. revenue to be advertised in one lot.

b. Should proprietor or proprietors of any portions into which the estate is to be divided pay his or their portion of the balance due, his or their interest whether share or specific lands must be exempted from sale, and only the shares or lands still in balance to be sold in one lot without specification of balance.

2. Estimate of expenses.

a. To be based on the time likely to be occupied, and number of hands required.

b. To be in addition to a fair remuneration for person carrying out the work.

c. To be also on extent and value of property.

N. B. Collr. to determine whether amount should be collected at once or by instalments.

d. Notices to be served on proprietors, that a division has been applied for, and their liability to pay their quota of expense within thirty days, which if not done, their rights for the quota will be sold.

e. The notification to be published by beat of drum throughout the villages, and affixed in the markets in the estate, and at the principal Mal cutcherry, the receipt of the village Mundul, and in Behar of the Putwaree being taken.

f. Notification to be further published in courts of district Judge and Moonsiff in whose jurisdiction the estate is situate.

g If objection be made by proprietors, Collrs. to decide on the objections.

h. In case of dispute regarding the extent of the interest of sharers other than the applicant, such shares to be held jointly responsible for the quota of the expenses with which charged.

i. When a division is made under precept of a Civil Court, Collr. to levy expenses in the proportion directed in such precept.

3. Expenses of,

A. ESTABLISHMENT.

a. Report to be forwarded to Comr. in prescribed form.

b. Comrs. may sanction establishment and remuneration of such establishment subject to confirmation by Board.

c. General law and rules for apportionment of expenses cannot supersede any orders passed by a civil court.

d. Not to be wholly paid till the division has been finally confirmed.

B. MODE OF REALIZATION.

In the same way as arrears of revenue.

4. Procedure when lands are claimed lakhiraj.

a. Collr. to ascertain whether lands are really lakhiraj.

b. If an unfounded claim be brought forward it should be ignored, and the lands treated as if no such claim had been made.

If lands be really lakhiraj but the tenure has never been declared valid by a competent Court, whether the proprietors lay claim to them or not, the lands should be divided rateably among the sharers into which the estate is to be divided, assigning to each sharer certain specific fields, the produce of which bears the same pro-

portion to the whole produce of the lakhiraj lands as his interest in the estate bears to the whole estate.

5. Quashing of Butwarrah.
   - *a.* Comr. may with or without appeal sanction removal of any case from the file, and abandonment of all further proceedings, whenever any insuperable legal obstacle is discovered.
   - *b.* If from any other cause Butwarrah must be quashed, it must be done under Act XX of 1836 with consent of parties, the estate ceasing to be under Butwarrah from date of Comr's orders, for abandonment of proceedings.

6. Miscellaneous.
   - *a.* Estate to be considered under Butwarrah from date of Collr's orders directing Butwarrah to be made, and co sharers are protected from that date in event of sale for arrears during progress of Butwarrah.
   - *b.* Collr. to take security from Supdt. and Ameen employed, but not when the estate is small.
   - *c.* Preliminary copy of papers to be on plain paper but the deed of partition must be on stamped paper.
   - *d.* Maps to be drawn out of divided villages.
   - *e.* Appeals are limited to one month.
   - *f.* In submitting measurement papers with rates at which lands have been valued, Collrs. to obtain from proprietors of all the shares a statement of acquiescence in or objections to, the Supdt's. proceedings.

III. PROCEEDINGS AFTER COMPLETION.

1. Comrs. in transmitting appeals to Board to send a report in English on this petition of appeal, and the native records of the case.
2. Fees to be levied for registry of division or union of estates are,
   - *a.* On a revenue paying estate. Rs 0 4 0 ₀/₀ on annual jumma.
   - *b.* On a lakhiraj estate. ..... Rs., 2½ ₀/₀ on annual produce.
3. Register "L" to be carefully kept up.

IV. PROCEDURE FOR CARRYING INTO EFFECT A DIVISION FINALLY SANCTIONED BY THE COMR.

1. Deeds of partition to be prepared and distributed to such shareholders as are willing to provide the requisite stamp.
3. The Supdt. must proceed personally to the estate, and place each shareholder in possession of his share in the way in which possession of land is given according to local custom.
3. Boundary disputes to be referred to Collr. for orders.
4. Supdt. to make a concise report of his proceedings, bearing the signature of the shareholders or their agents.
5. If the shareholders decline to sign the report, every legitimate endeavour to be made to induce them to do so, otherwise final orders to be passed by Collr. disposing of recusant sharer's objections.
6. Collr. then to declare the proceedings finally closed, discharge the Supdt., and then remove the case from his file.
7. These proceedings to be completed within two months.

CHAPTER VI.

COURT OF WARDS.

REGS. X & L OF 1793, LV OF 1795, III & VII OF 1796, & VI OF 1822, & ACT XXVI OF 1854.

I. TO WHOM AND TO WHAT SUPERINTENDENCE OF COURT OF WARDS EXTENDS.

To the persons and estates descended by inheritance on the demise of the party from whom the same is inherited, or at the discretion of Govt. when otherwise obtained, whether revenue paying or lakhiraj, of those disqualified persons who own the whole of an estate, or of a separated share of an estate paying revenue to Govt. either alone, or as sharers with other disqualified proprietors.

N. B.—The persons disqualified are,

1. Females incompetent from habits and education to manage their estates.
2. Minors, Lunatics, and Idiots.
3. Profligate and contumacious persons.

This last class was included in the category of disqualified proprietors under the laws of 1793., but were exempted in 1796.

II TO WHOM AND TO WHAT DOES THE SUPERINTENDENCE OF THE COURT OF WARDS NOT EXTEND.

1. To proprietors of estates not paying revenue immediately to Govt., both or all of whom may not be disqualified.
2. To joint proprietors of estates paying revenue immediately to Govt., both or all of whom may not be disqualified.
3. All landed estates whether revenue paying or lakhiraj which become the property of any disqualified landholder by purchase, gift, or otherwise except by inheritance.

III. WHAT MEASURES TO BE TAKEN TO ASCERTAIN CESSATION OF DISQUALIFICATION OF PROPRIETORS.

A. FEMALES.

1. Govt. of India can declare any female competent.
2. Court of Wards empowered to invest females when qualified with management of their own estates, reporting grounds of such action to Govt.
3. When so invested to execute the same engagements as qualified proprietors.

B. MINORS.

1. Themselves or interested parties in their behalf deny-

ing minority may represent circumstances to the civil court, which shall report the same to the High Court, and which court shall issue a precept on the civil court to cite proprietor before the court, and on ascertaining his age to report.

2. The High Court to decide whether proprietor be a minor or not, and such decision shall be final.

N. B.—Provision regarding lunatics, &c, repealed.

IV. MANAGERS.

1. To be appointed with sanction of Board by Collr., without any regard to their connection with the proprietors or the will of the disqualified proprietors.
2. To be considered in every respect the officers of Govt., acting under Collrs.
3. To give security and execute an obligation in prescribed form, and for any embezzlement are liable to be mulcted in three times the amount embezzled, and to dismissal.
4. Allowance to be proportionate to the extent of their trust, and adequate to a full compensation for the trouble.
5. To have the care of the estate *real* and *personal*, which includes malgoozaree or lakhiraj lands, houses, tenements, goods, money, and movables excepting the Ward's dwelling house, allowance for support, and movables in use.
6. To sign an invntory of property received, which shall be deposited in Collr's. Treasury.
7. To pay to Guardian allowance fixed for support and education of Ward, and the provision allowed for the Ward's family, and any amount obtained from sources independent of the produce of malgoozaree lands which the Collr. may have allotted for that purpose.
8. To act for proprietor's interests in the same way as for his own, but in case of a minor cannot grant a lease beyond the life of the proprietor.
9. To deliver annual account current to Court of Wards with vouchers on oath, or otherwise.
10. To sign, and seal, all papers with their own names, seals, and official designation.
11. May be sued by proprietors when their disqualification ceases for any acts done during such disqualification in opposition to existing laws for breach of trust.
12. May be also guardians but in such cases the *sine qua non* is that the inheritance cannot possibly descend to them.
13. May be required to furnish monthly and annual accounts

of the whole estate where portions of the same estate belonging to one Ward are situate in different zillahs, to the Collr. of the zillah in whose jurisdiction the greater portion of the estate is situate.

14. May have superintendence of two or more small estates when the same may be managed conveniently by one man.
15. To employ their own establishment subject to Collr's. approval.

N. B.—Any one of the establishment guilty of embezzlement to be punished in the same way as the Managers.

V. GUARDIANS.

1. To be appointed by the Collr., but must not be a person who is a legal heir or person interested in outliving the Ward.
2. To be of the female sex in case of female Wards, and are to see that the Wards receive a suitable education.
3. May be appointed by will, subject to Court of Ward's approval.
4. To have the care of the *person, maintenance,* and if a minor the *education* of the Ward.
5. To be allowed a compensation if necessary, it being expected that some friend of the Ward will gratuitously undertake the duty.
6. To give security and execute an obligation in prescribed form, and for any embezzlement are liable to be fined three times the amount embezzled.
7. To propose an establishment to be fixed by Court of Wards to be paid out of the allowance fixed for support of proprietors, and are subject to the same rules as the establishments of Managers.
8. To deliver monthly accounts and annual account current to Court of Wards with vouchers on oath or otherwise, surplus (if any) at close of year being made over to Manager for benefit of the estate.
9. To attest all papers with their own name, seal, and official designation.
10. May be sued jointly with Wards in civil courts, but are not required to give the necessary security.
11. May be sued by Wards when their disqualification ceases, for acts done during wardship in opposition to existing laws, or for breach of trust.
12. To sign an inventory of all property received which is to be deposited in Collr's. Treasury.
13. May be also Managers the *sine qua non* of holding such joint office being the same as that when Managers are Guardians.

14. May be removed for disobeying Collr's. orders, whether nominated by Collr. or elected under will.
    N. B.— 1. If also Manager, may be removed from both offices or only from Guardian-ship.
    2. After removal liable to render accounts.

VI. WARDS.

1. Require Guardians when disqualified by minority.
2. Both male and female when not so disqualified, may themselves receive and disburse allowance fixed for their maintenance.
3. Minority to be till expiration of 18th year.
4. When male minors, superintendence of female relatives not allowed after expiration of 5th year, at which time their education is to begin.
5. Cannot adopt without consent of Court of Wards.
6. Their lands to be assessed in the same way as other lands.
7. Receive for support of themselves and family a monthly allowance in proportion to actual monthly payments to Collr. i e.,
    a. Rs. 10% on public revenue assessed on their lands, or,
    b. Rs 10% on actual revenue paid to Govt. if the whole assessment be not realized.
    N. B.—1. Monthly kists of Govt. revenue to be paid to Collr. after defraying establishment and allowance charges.
    2. The allowance of Rs 10% may be reduced or increased by Collr., report being made to the Court of Wards.
    3. In cases of reduction difference to be applied to the benefit of the estate.
8. May sue before the Court of Wards, the Collr., Manager, or Guardian, by any one interested in their cause, who will be required to give security for payment of costs and damages, and on the other hand receive any fine and costs adjudged against party sued.
    N. B.—1. Court of Wards to investigate the case, and transmit their judgment to the Civil Court to be executed as decree of Court.
    2. An appeal, if made within three months from date of decision, is allowed to the High Court, and after that period if any good cause for delay be shown.

VII. COLLRS.

1. To make any reports that may be required by the Court of Wards to whom they are subordinate.
2. May be sued by Wards when their disqualification ceases, for acts done during wardship in opposition to existing laws, or for breach of trust.
3. To report disqualification of landholders, stating,
    a. The condition of the party.
    b. The particulars of his or her estate *real* and *personal*.
    c. Candidates most eligible for Managership and Guardianship with grounds of opinion.

d. In cases of testamentary appointment, whether there are any objections to confirmation of such appointment.

4. To have general superintendence and control of education of male minors, sending them to any suitable school or college, or placing them under a private tutor either at the family residence, or at the suddur station, or elsewhere.
   N. B.—Expenses to be paid out of the profits of Ward's estates.
5. Have the right to the custody of the *person* of a male minor when not vested in the Guardian.
6. Orders may be appealed to the Comr. in his capacity of Court of Wards.

VIII. COURT OF WARDS.

1. To take best measures for providing for security of public revenue and maintenance of proprietors, when the produce of a Ward's estate is unequal to meet charges of separate managing establishment.
2. May farm estates for not exceeding ten years, or make an assignment of minor's estate for not exceeding ten years.
   N. B.—Farming estates require Board's sanction, and farmers are subject to the same rules as persons holding similar tenures under Collrs.
3. May refrain from interfering when such interference is unnecessary and inexpedient, but may assume charge at any time during minority.
   N. B.— 1. No estate the sole property of a minor, and descended by inheritance to be sold during minority for arrears subsequent to accession.
   2. In case of such an arrear, estate may be farmed for not exceeding ten years.

IX. DISPOSAL OF SURPLUS RECEIPTS AFTER PAYMENT OF GOVT. REVENUE AND WARD'S ALLOWANCE.

1. To the discharge of Govt. arrear (if any), and if none to the improvement of the lands and benefit of the estate.
2. To the purchase of landed property.
3. To interest loans on mortgages.
4. To purchase of Promissory Notes.
   N. B. — 1. Title deeds and securities to be respectively deposited in General and Collr's. Treasury.
   2. Interest on these to be appropriated to benefit of the estate

X. SATISFACTION OF DEBTS AGAINST WARD'S ESTATES.

1. As far as may be consistent with rights of Govt.
2. Debts to be reported with Collr's. opinion regarding payment thereof to Court of Wards.
3. When debts are compounded for less than full amount, estate to be debited for actual payment only.

ACT XXXV OF 1858.

Note.—Orders of Civil Courts and Collrs. are liable to appeal in the usual way.

I. DEFINITIONS.

LUNATIC.....Every person found by due course of law to be of unsound mind and incapable of managing his affairs.

CIVIL COURT. Principal Court of original jurisdiction in the district.

II. Enquiry for ascertaining lunacy of landed proprietors.

1. To be by Civil Court, if alleged lunatic be not a resident within the jurisdiction of the High Court, on application by,
   - *a.* Relative of alleged lunatic.
   - *b.* Public curator.
   - *c.* Govt. Pleader.
   - *d.* District Collr., if property consist wholly or partly in land, or any interest in land.
   - *e.* Collr. on behalf of Court of Wards, if the property be wholly or partly such as would subject it to the control of the Court of Wards.

2. Procedure for making such enquiries.
   - *a.* Notice to be given to alleged lunatic of time when, and place where, the enquiry will be held, and if personal service on such person be ineffectual, a substituted service to be made, copy being served on a relative.
   - *b.* Court may require personal attendance of the alleged lunatic or may authorize other persons to examine him.
   - *c.* The examination of a zenanah female to be by commission.
   - *d.* Court may appoint two or more Assessors to assist in the enquiry, and then determine whether the party is sane or not, and may order costs of enquiry to be paid by applicant or from lunatic's estate.
   - *e.* Court may order issue of commission to a Subordinate Court, if the lunatic's residence be more than fifty miles distant from such Court.
   - *f.* Court on receipt of Subordinate Courts Report to make such order as it may think necessary.
   - *g.* Court may direct lunatic's property to be taken care of by,
     - *α.* Court of wards.
       If the estate or part of it consist of property, which, if the proprietor be disqualified, would come under Court of Wards.
     - *β.* Collr.
       If the estate consist wholly or partly in land, or any interest in land, not subject to the jurisdiction of the Court of Wards.
       Note.—Managers and Guardians appointed by Collr. are subject to the same rules, and precisely in the same way as when appointed by Civil Courts.
     - *γ.* Manager.
       In other cases.
     - *δ.* Court directly.
       When from consideration of the circumstances of the lunatic and his family, and amount, and description of property it shall be unnecessary to appoint a Manager.

II. MANAGER.

1. To be appointed by Civil Court, and may be the lunatic's near relative, or a Public Curator, and may be remunerated.
2. May be guardian, unless he be the Public Curator.
3. To pay to guardian, the maintenance allowance fixed by the Court.
4. To exercise the same powers as if the proprietor were not a lunatic collecting and paying all just claims, debts, and liabilities.
5. Without sanction of Civil Court cannot sell or mortgage the estate wholly or partly, or grant a lease of immovable property for exceeding five years.
6. Within six months to deliver an inventory of landed property, money, goods, and effects with statement of debts due.
7. To furnish annually, within three months of close of year, an account of the property in his charge.
8. May be summoned and subjected to a summary enquiry, if accuracy of inventory or accounts be impugned by any relative or public officer.
9. To pay into the Public Treasury proceeds of estate which may be invested in the public securities.
10. May be sued by any relative for accounts, and in case of his death, from his representative.
11. May be removed from office by the Civil Court if he be not a Public Curator.
12. May be fined not exceeding Rs. 500, for wilful neglect or refusal to deliver accounts or property within prescribed time ; the fine being realized by attachment and sale of his property in the same way as a decree of Court.
13. May be committed to close custody till delivery of property or accounts.

III. GUARDIAN.

1. To be appointed by Civil Court whenever a manager is appointed, the *sine quâ non* being that he shall not be the lunatic's legal heir, and may be remunerated.
2. To have the care of the lunatic's person and maintenance.
3. May be removed from office by the Civil Court.

IV. ENQUIRY INTO RESTORATION OF LUNATIC'S MIND.

1. On application by himself or his agent.
2. The procedure for enquiry to be the same as that of ascertaining lunacy. (*ante*).
3. If lunatic have ceased to be such, Court may order restoration.

ACT XL OF 1858.

NOTE.—Orders of Civil Courts and Collrs. are open to appeal in the usual way.

I. DEFINITIONS.

CIVIL COURT...Principal Court of original jurisdiction in the district.

MINOR .....Person who has not attained the age of 18 years.

II. CERTIFICATE OF ADMINISTRATION BY CIVIL COURT.

A. APPLICATION FOR, BY,

1. Persons claiming a right to have charge of property in trust for a minor under a will or deed.
2. A close relative.

B. TO BE GRANTED TO,

1. Any person claiming a right to have charge of a minor's property under a will or deed, and is willing to undertake the trust.
2. To Public Curator, if minor's estate consist of movable property, or of houses, gardens, or the like.
3. To any other fit person, if there be no Curator.

C. POWERS of ADMINISTRATORS.

1. The same powers as a proprietor if not a minor collecting and paying all just claims, debts, and liabilities, but cannot sell or mortgage any immovable property, or grant a lease for exceeding five years without sanction of Civil Court.
2. Are liable to be sued by any relative or friend for accounts after removal from office or trust, or in case of demise from his personal representative.
3. Are allowed to resign unless a Public Curator.
4. Are entitled to receive a commission not exceeding Rs. 5 % on sums received and disbursed, or any other fit allowance.

D. REVOCATION OF,

For any sufficient cause Collr. may be directed to take charge.

E. MISCELLANEOUS.

1. Without such certificate no suit can be instituted or defended.
2. If the property be small, or for any other reason, a suit may be instituted or defended without such certificate.

III. MINOR'S PROPERTY.

A. APPLICATIONS TO TAKE CHARGE OF,

1. By relative or friend of minor in respect of whose property such certificate has not been granted.
2. By District Collr. if the property consist wholly or partly in land or any interest in land.

N. B.—1. If the property be situate in more than one district, application to be made to the Civil Court of the district in which the minor has his residence.

2. Collr in such case will appoint a fit person.

B. PROCEDURE BEFORE PASSING ORDERS.

1. Court to issue notice of application, and fix a day for hearing the same.
2. On such day or as soon after as convenient, summary enquiry to be made into circumstances of case.
3. Court may direct subordinate Court to make an enquiry, and report result.
4. Costs of enquiries to be paid by applicant or from the minor's estate.

C. TO WHOM TO BE ENTRUSTED,

1. To any person whom the Court may think fit, if,
   - *a* No title to a certificate be established to the Court's satisfaction by a person claiming under a Will or Deed.
   - *b*. There be no near relative willing and fit to be entrusted with charge of minor's property.
2. To the Collr. if the minor's estate consist wholly or partly of land or any interest in land.

IV. PUBLIC CURATOR.

1. When Administrator, to deliver within six months an inventory of minor's immovable property, money, goods, and effects together with a statement of all debts.
2. To furnish annually, within three months from close of year, an account of property in his charge, exhibiting receipts and disbursements.
3. May be examined summarily if accuracy of inventory or account be impugned.
4. To pay into the Treasury surplus proceeds of estates which may be invested in Govt. securities.
5. To be remunerated, by commission not exceeding Rs. 5% on sums received and disbursed, or by such other allowances as may be considered fit.

V. MANAGER.

1. May be appointed by Collr. when he takes charge of the minor's estate, owing to such estate consisting wholly or partly of land, or any interest in land.
2. May be appointed to take charge of disqualified proprietor's property when Civil Court directs Collr. to retain charge, notwithstanding some of the co-proprietors of the estate are still minors and notwithstanding the estate ceases to be subject to the Court of Wards.
3. May be sued by any relative or friend of a minor for an account after removal from his office, or in case of demise from his personal representative.

VI. GUARDIAN.

1. May be a person claiming a right to have charge of minor's property by virtue of a will or deed, or may be a relative unless appointed by the minor's father.

2. To be appointed simultaneously with grant of certificate of administration of minor's estate, and is to have charge of the *person* and *maintenance* of the minor.
3. May be an administrator unless he be also Public Curator.
4. To receive an allowance to be paid from the estate if unwilling to undertake the duties without remuneration.
5. May be appointed by Collr. when he takes charge of the minor's estate, owing to such estate consisting wholly or partly of land, or any interest in land.
6. May be removed by a Civil Court for any sufficient cause, and may be allowed to resign.
7. To provide for a suitable education of a male minor, the general superintendence remaining with the Civil Court or the Collr.
8. Not to be appointed for a female whose husband is not a minor, or for any minor whose father is living and is not a minor.
9. Must be a female to have charge of a female minor.

N. B.—Guardianship during the minority of the father or husband of a minor ceases as soon as such father or husband reaches majority.

NOTE.—Managers and Guardians appointed by Collr. are subject to the same rules, and precisely in the same way as when appointed by Civil Courts and by Court of Wards.

VII. MISCELLANEOUS.

1. The care of all minors not European British subjects except those who come under the Court of Wards, and the charge of their property shall be subject to the jurisdiction of the Civil Court.
2. Allowance for minor's maintenance to be fixed by Civil Court, and to be paid to guardian by Public Curator.
3. When an estate, some of the co-proprietors of which are still minors, ceases to be subject to the Court of Wards, Civil Court may direct Collr. to retain charge of shares of property of the still disqualified proprietors and persons of minors, on the representation of the Collr., the representation, if the property be situate in more than one district, to be made by Collr. who had general management of property under Court of Wards to Civil Court of his own district, the orders of the Court of that district having effect in other districts in which portions of the property may be situate.
4. A suit instituted during disqualification of a person may be continued by himself, notwithstanding the disqualification ceased before final decision.

5. A penalty not exceeding Rs. 500, to be imposed on any person for wilful neglect or refusal to deliver accounts, or property within the prescribed time, and the fine may be realized by attachment and sale of his property as a decree of Court, the recusant party being also committed to close custody till delivery of such property or accounts.
6. Powers of original jurisdiction of High Court not affected by this Act.

ACT IX OF 1861.

I. DEFINITION.

SUDDER COURT.....The highest Court of appeal in any part of British India.

II. APPLICATION FOR CUSTODY OF MINOR.

1. To be made by any relative or friend personally, or by agent, to the Principal Civil Court of original jurisdiction.
2. To be in form of a regular suit, which shall set forth the grounds of application.

III. PROCEDURE FOR HEARING APPLICATION.

1. An early day to be fixed if there be grounds for taking application into consideration.
2. Notice to be given of such day to the present custodian of minor, and to any other person whom the Court may think proper.
3. Court may order production of the minor on such day, and make any proper order for temporary custody and protection of such minor.
4. On such day, or as soon as conveniently after, Court to adjudicate on such application, and pass proper orders, being guided by the procedure prescribed by Act VIII of 1859, and enforcing its order as in a regular suit.

IV. APPEAL.

To lie to the High Court under the rules applicable to regular appeals, except that the stamp shall be of the same value as is required for petitions to that Court.

V. MISCELLANEOUS.

1. Orders regarding custody or guardianship of a minor cannot be contested in a regular suit.
2. Act does not interfere with original jurisdiction of High Court, or Court of Wards, or Act XXI of 1855, or Act XL of 1858.

BOARD'S RULES

CHAPTER XXV.

I WARDS.

A. ESTATES OF,

1. Collr. on taking charge of a minor's share in an undivided joint estate under Act. XL. of 1858, or under the Court of Wards, to take steps at once to open a separate account under Act XI of 1859.
2. If there be any arrear of revenue, report to be made to Comr. and Board prior to bringing the estate under Court of Wards.
3. When an estate has been let in farm, arrears to be recovered from farmers, under Act. VII of 1868, B. C., but when a Manager has been appointed, he is to realize arrears from lessees under Act. X of 1859.
4. In letting an estate to farm, the lease should contain a condition, binding the farmer to file collection papers of each year at expiration of lease.
5. In proposing sale of a Ward's Estate for debt of a former proprieter when estate was not under Court of Wards, Comr. to inform the Board that the debt is just, and that it cannot be liquidated advantageously in any other way.
6. A purchaser of a Wards' estate at an auction sale acquires it subject to all such encumbrances as it would be subject to, if sold in satisfaction of a decree of Court.
7. No Govt. arrear is to be deducted from proceeds of such auction sale, but to be made payable by purchaser.
8. In disposal of surplus receipts, landed property is not to be purchased, and loans not to be made on mortgage without Board's sanction.
9. Investments in Govt. securities to be made through Bank of Bengal, and kept in Collr's. custody, interest being drawn from local Treasury.
10. Collr. to defend suits brought against him at his own risk and expense.

B. MINORS NOT UNDER COURT OF,

1. To be interfered with only when property is of considerable value.
2. Collr. not to move for withdrawal of certificate to Administrators, unless on proved mismanagement.
3. In cases of successful application under Act XL of 1858, future proceedings to be conducted as a regular Ward's case in communication with Legal Remembrancer.

C. EDUCATION OF,

1. Every Hindoo, the net income of whose estate is not less than Rs. 4000 a year, to be educated in the Calcutta Wards' Institution.
2. Such Minors and also Mahomedans with the same income, who are natives of the Patna Division, or of the portions of the Bhaugulpore and Chota Nagpore Divisions, where the Hindi or Urdu language is current, to be educated at Benares.
3. In sending a Minor to the Ward's Institution, a certificate of his health must be submitted from the Civil Surgeon or Sub-Asstt. Surgeon.

II. ATTACHED ESTATES.

A. UNDER REG. V OF 1799.

1. To be when no one of several claimants to the estate of a person dying intestate can give "the good and sufficient security for complying with the judgment that may be passed" which is requisite before he can be placed in possession of the estate.
2. To be in all cases where there is no one authorized and willing to take charge of the landed property of a deceased person.
3. The claim of Govt. should be asserted as an escheat.

B. UNDER REG. V OF 1812.

To take place whenever either the Revenue authorities or any one holding an interest in a joint undivided estate can satisfy the Civil Courts, that inconvenience to the public, or injury to private interests, will result from disputes subsisting among proprietors.

NOTE TO A AND B.

1. On receiving a precept, to hold property attached as above, Collr. to appoint a Manager.
2. Such estates cannot be farmed or managed directly.
3. Farming may be allowed if such farming is by the terms of the lease determinable on attachment ceasing.
4. Collr's. duty in regard to such estates, is,
   a. To collect rents and discharge public revenue.
   b. To provide for cultivation and future improvement of the estate.
   c. To deliver over eventually the estate to the person entitled, with proper account of receipts and disbursements.
5. Surplus receipts, without special orders of Civil Court but with Comr's. sanction, may be expended upon improvement of the estate, but if not so appropriated, to be simply held in deposit, and not invested beneficially.

C. UNDER ACT VIII. OF 1859.

1. To be whenever Civil Court shall consider that the interest of disputants of land paying revenue to Govt., will be promoted by Collr's. management.

2. Collr. may be receiver and manager, unless directly prohibited by Govt.
3. In such case Collr. to be empowered with full powers of management to pay surplus proceeds according to instructions of the appointing Court, but the Collr. may recommend a temporary alienation of the land or share.

D. UNDER ACT XI. OF 1859.

1. To be by order of any Judicial authority.
2. Management to be by Collr.
3. To be sold for arrears of revenue only after preliminary notification.

E. UNDER OLD LAWS. (REGS. XV OF 1824 & IV OF 1840.)

1. No more attachments to be under such laws as they have been repealed.
2. Such lands as are however still under attachment under those laws to be managed by Collr. under Reg. V of 1827.

F. UNDER ACT XXV OF 1861. (C. P. CODE).

1. To be by Magte., of land paying revenue to Govt., the property of a person accused of an offence exclusively triable by the Sessions Court, or which the Magte. considers should be so tried, or of an offence triable by the Magte. under Chapter XIV, C. P. Code who absconds or conceals himself, and cannot be found though a warrant is out.
2. Such property to be at the disposal of Govt. if the absentee does not appear within thirty days of publication of proclamation, simultaneously issued with the attachment, but cannot be sold till expiration of six months.
3. In such cases the Collr. to take care, that the right of Govt. is declared at expiration of such period, and to obtain an order for sale.
4. There is no particular mode of management of such lands; ordinarily rents will be collected, and public revenue discharged, and provision made for cultivation and improvement of lands.
5. Magte. cannot require Collr. to attach or manage lands, but can appoint Collectorate or Subdl. Nazir to make collections if the estates cannot pay for a separate manager or receiver.

N. B.—Nazir to be required to furnish additional security for this duty.

III. RATE TO PROVIDE FOR COST OF MANAGEMENT IN GOVT. OFFICES.

A. LEVY OF,

1. By a contract rate upon the Mofussil jamabandi of each estate, except estates managed directly on account of proprietor's recusancy.

2. For broken parts of a year to be levied only upon portion of the demand due during Collr's. management.
3. The rate is to be on a graduated scale.
4. Present rate to be a single *rate, viz.*, 7 annas per Rs. 100.
5. Rate to be credited in cash-account in a lump sum before close of each year.
6. If the property be in more than one district, and is managed by the Collr. in whose jurisdiction the greater portion is situate, each Collr. must levy the rate for the portion of the estate lying in his district, the sum being shown in the return made to the Collr. of the Head Quarters district.
7. The rate provides only for average and usual establishment, extraordinary establishments being sanctioned by Board, and paid directly from the estate.

B. MISCELLANEOUS.

1. Postage labels to be used, and must be purchased at once for three months.
2. Separate bills requiring Board's countersignature to be submitted on account of all charges against the *rate*, and can be obtained from Supdt. of stationery.
3. Increase to establishments require Board's sanction, and when estate is released from management, Collr. and Comr. to suggest reductions.
4. Applications for increased establishments to be made in prescribed form, and if made by District Officer to go, through Comr., with estimates of receipts of *rate* during the year from each estate, and if by Comr. to be accompanied by a similar estimate of the Divn., and estimate of charges already sanctioned.
5. *Rate* not to be adjusted by income.

IV. RETURNS.

A. ANNUAL REPORT.

1. To be in prescribed form of every estate, except estates managed directly owing to recusancy of proprietors, with abstracts for all estates in the district.
2. In case of an estate managed by the Collr. for a portion of the year, only that portion of the demand, whether of revenue or of rent, during period of his management, to be shown.
3. Each return to be treated by the Comr. as a separate case, a separate resolution being passed upon it, and sent separately to the Board, and the correspondence being separately kept.

B. CLOSING REPORT.

A complete account of management of property to be submitted to Comr. for transmission to the Board, when,

a. Applying for Comr's. sanction to the release of an estate from Court of Wards.

b. When reporting the release of an attached estate

CHAPTER. VII.

SALES FOR ARREARS OF REVENUE.

ACTS XI OF 1859, AND III OF 1862 B. C.

NOTE.—Applicable to the Regulation Provinces of Bengal.

I. DEFINITIONS.

ARREAR OF REVENUE.

If the whole or a portion of a kist or instalment of any month of the era according to which the settlement and kistbundee of any mehal have been regulated remain unpaid on the first of the following month of such era, the sum which remains so unpaid is an arrear of revenue.

CONTEMPT.

A default to make good a bid by making the required deposit.

COLLECTOR.

Includes a Dy. Collr. or other officer exercising, under Govt. authority, the powers of a Collr. or Dy. Collr.

II. MEANS AND PROCEDURE BY WHICH THE PUNCTUAL REALIZATION OF LAND REVENUE IS SECURED IN BENGAL.

1. Dates, due notification of which is to be published in the official Gazette, and in the vernacular in the Collr's. office, and Courts of Judge, Magte., or Joint Magte., and Moonsiff, and in the Thannahs, to be fixed by Board by which all arrears must be paid up.

   N. B.—Such dates not to be changed, except by due advertisement and notification at least three months before close of official year preceding that in which new dates are to take effect.

2. As soon as possible after latest day of payment, sale notifications to be published in the district language in the Collr's. office and Judge's Court, and in the official Gazette if the Govt. revenue exceed Rs. 500, specifying the estates or shares of estates to be sold, the date to be fixed for sale not being less than thirty clear days from such notice.

3. Proclamation forbidding ryots and under-tenants to pay to defaulting proprietor any rent due after latest day of payment to be published in the district language, in,

   a. Collr's. office.
   b. Moonsiff's and Subdl. Courts.
   c. Police Thannahs.
   d. Owner's Mal Cutcherry.
   e. Conspicuous place on the estate.

   N. B.—Mode of service to be by,

   1. Personal service.
   2. Delivery of copy at usual residence.

3. Do. to some male adult member of the family.
4. Posting copy on a conspicuous part of the usual or last known residence.

4. Sales to be held in regular order, to highest bidder in Collr's. presence in his Sudder office, but with Board's sanction may be at any place where it would be beneficial to the parties concerned, the estate bearing the lowest number on the towjih, or register being put up first, and so on in regular sequence.
5. Sales may be adjourned to the next day not being Sunday or a close holiday for reasons to be duly recorded and reported to Comr., and announced in Cutcherry by written proclamation.
6. Twenty-five % on bid to be deposited by purchaser in cash, B. B. Notes, Govt. Securities, or Post Bills at once, and in default, estate to be forthwith put up and sold.
7. Full amount of purchase money to be made good before sunset of the thirtieth day from that on which the sale took place, and if such day be a Sunday or holiday, then on the first office day, and in event of default, the deposit shall be forfeited, and the estate resold.
8. If the proceeds be less than the defaulter's bid, the difference to be levied as an arrear of revenue, and shall be considered a part of the purchase money.
9. Defaulting bidders are responsible for any loss on resale held after notification of not less than thirty days to be published after three clear days after default, and if before sunset of third day, arrears are paid up, notification of resale shall be stayed.
10. If default occur more than once, the difference between the highest bid and proceeds of sale to be realized, and may be levied from any defaulting bidder to the extent of the amount by which his bid exceeds amount realized.
11. Claims against Govt. held by a defaulter not to invalidate a sale.
12. Deposits by persons not proprietors may be made before sunset of last day of payment, and if such person be a party in a suit pending in a Civil Court for possession of the estate in arrear, he may be put in temporary possession, and if it be proved that the deposit was made to protect his interest, in case of sale of the estate he can recover the same with interest from defaulting proprietor, and if it be proved that the deposit was made to protect any lien, such credited amount will be added to the original lien.
13. Comrs. may receive appeals against sales if preferred on or before the sixtieth day of sale, or if presented to the Collr. on or before the forty-fifth day, and if the sale has not been

conducted legally, Comrs. may annul the sale awarding, (if sale be caused by neglect of proprietors), compensation not exceeding interest at highest rate of current Govt. securities on amount of deposit or balance of purchase money during retention of the same by the Collr., the Comr's. orders being final.

14. Comrs. may suspend passing final orders in cases of appeal on ground of hardship or injustice, and represent the same to the Board, who may recommend to Govt. the annulment of the sale.

N. B.—If Govt. or Comr. annul sales, such shall be notified in the same way as notifications regarding finality and conclusion of sales, the deposit and balance of purchase money being returned to the purchaser with interest at highest rate of current public securities to be paid by Govt., unless the liability devolves on the proprietor.

15. Sales are final at noon of sixtieth day from date of sale if not appealed against, and if appealed against, from date of Comr's. dismissing the appeal if more than sixty days, and if less, at noon of sixtieth day from date of sale.

16. On sale becoming final, purchaser to receive certificate of title, the same being notified by written proclamation in Collr.'s office and Moonsiff's Courts, and Police Thannahs, in jurisdiction of which any part of estate or share sold shall be situate.

N. B.—1. Such title is conclusive evidence in favor of purchasers and of claimants under him, and of proper service of the requisite notices.

2. Such title cannot be impeached or affected owing to omission, informality, or irregularity in serving or posting notices.

17. Delivery to purchaser of possession to be by,

a. Removal of person refusing to vacate.

b. Proclamation to occupants by beat of drum, or in other customary manner, at some convenient place or places.

c. Affixing copy of certificate at the Mal Cutcherry, or in some conspicuous place of the estate or share of estate purchased.

18. Purchaser is liable for all instalments of Govt. revenue falling due after latest day of payment.

III. APPLICATION OF PURCHASE MONEY.

1. To the liquidation of all arrears due, on latest day of payment, from estate or share of an estate sold.

2. To the liquidation of all outstanding demands debited to the estate or share of an estate in the public accounts of the district.

3. The balance (if any) to be held in deposit for the late recorded proprietors, to be paid to them, or heirs, or representatives in shares proportioned to their recorded interest in estate or share thereof sold, if such distinction be recorded, if not, then, as an aggregate sum to the whole body of proprietors jointly

4. If before payment to late proprietor, any surplus remains, and is claimed by any creditor in satisfaction of debt, the same is not to be paid to the claimant, nor withheld from proprietor except under precept from a Civil Court.

IV. SALES.

A. EXEMPTIONS FROM,

1. Property of defaulters in Sylhet ; in the first instance personal property will be distrained and sold.
2. The following arrears and demands.
   - *a.* Arrears other than those of the current or immediately preceding year.
   - *b.* Arrears on account of estates other than those to be sold.
   - *c.* Arrears of estates attached by Judicial Authority or managed by Collr. under such orders.
   - *d.* Arrears due for Tuccavee, Poolbundee, or other demands not being land revenue, but recoverable in the same way as arrears of revenue.

   N. B. -These may be sold by,
   1. Notification in the district language, specifying,
      - *a.* Nature and amount of arrear or demand.
      - *b.* Latest date of payment.
   2. Notification to be published fifteen clear days preceding date of payment in,
      - *a.* Collr's. office.
      - *b.* Court of Judge in whose jurisdiction the land advertised lies
      - *c.* Moonsiff's Court and Police Thannah in which the estate or share of it lies.
      - *d.* More than one Moonsiff's Court or Thannah if the estate or share of it be situated within the jurisdiction of more than one Moonsiff's Court or Police Thannah.
      - *e.* Malgoozar's or owner's Cutcherry.
      - *f.* Conspicuous place upon estate or share of an estate.
3. Estates under management of Court of Wards for arrears due under such management.
4. Estates, sole property of minors descended by regular course of inheritance, duly certified to Collrs., but not taken up by Court of Wards for arrears subsequent to succession of minors, until such minors are eighteen years of age.
5. Estates attached by Revenue authorities, under orders of Judicial authority, for arrears whilst under such management.
6. Estates attached or managed by Revenue authorities, under orders of Judicial authority, for arrears during such attachment or management till end of year in which such arrears accrued.
7. Estates exempted by Comr. and Collr. at any time before sale.

   N. B. 1 Sales are not legal if held after receipt of Comr's order.
   2. Reasons for exemption to be duly recorded.
   3. Comr's order not to affect legality of sale held prior to receipt of such order

B. ANNULMENT OF, BY CIVIL COURTS ON SUITS.

1. To be on ground of being made contrary to provisions of the Act, and *then only* on proof that plaintiff has sustained substantial injury through such irregularity.
2. Such grounds to be declared and specified in the appeal.
3. Such suits to be filed within one year from date of finality and conclusion of sales.
4. Persons receiving portions of purchase money not entitled to contest legality of sale.
5. Damages for wrong doing may be claimed.
6. Execution of order of annulment if not taken out within six months will not benefit decree-holder.
7. Order for restoring decree-holder to possession not to be made till surplus purchase money paid by order of Civil Court is refunded with interest at highest rate of current public securities, and if there be neglect to do so for six months from date of final decree, no benefit will accrue.
8. If sale be annulled purchase money to be refunded with interest at highest rate of current public securities.
9. Suits to oust a purchaser because the purchase was made for a person other than the purchaser, to be dismissed with costs.

V. APPLICATION FOR SEPARATION OF SHARES BY OPENING SEPARATE ACCOUNTS.

A. IN CASE OF JOINT ESTATES HELD IN COMMON TENANCY.

1. Written application containing specification of shares of applicant to be made.
2. Copy of application to be published in,
   - *a.* Collr's office.
   - *b.* Courts of Judge, Magte., Joint Magte., and Moonsiff.
   - *c.* Police Thannahs in jurisdiction of which the estate is situate.
   - *d.* Conspicuous part of the estate.
3. If within six weeks no objection be made application to be complied with.

   N. B.—Separate liabilities to commence from date of Collr's order sanctioning compliance with application.

B. IN CASE OF SHARES CONSISTING OF SPECIFIC PORTIONS OF LAND.

1. Written application to be made, specifying,
   - *a.* Land comprised in applicant's share.
   - *b.* Boundaries and extent of such land.
   - *c.* Amount of sudder jumma paid hitherto.
2. and 3. The same procedure as in 2 and 3 in A. (*ante*).

C. RULES COMMON TO A. and B.

1. In case of A. if objection be that the applicant has no right to the share, or that his interest is less or other than that claimed; or in case of B. that the amount of sudder jumma is not the amount which has been recognized by the other

sharers, the parties to be referred to the Civil Court, and proceedings suspended till judicial determination is obtained.

2. If separate account has been obtained, and the estate becomes liable to sale for arrears, only the share in arrear to be first put up for sale, notice excluding shares not in arrear being duly published.
3. The share or shares sold with share or shares excluded from sale to be one integral estate, the shares sold being charged with separate portion or aggregate of several separate portions of jumma assigned thereto.
4. If highest offer of bid at such sale does not equal arrear due, sale to stop, and Collr. to declare that the whole estate will be sold, unless the other recorded sharer or sharers purchase the share or shares in arrear, by paying arrear due, within ten days.
5. If such purchase be made purchaser to get certificate of title and delivery of possession (as *ante.*), such purchaser having the same rights as if a regular purchase had been made.
6. If no purchase be made within ten days, entire estate to be sold after due publication of notification. (as *ante*).
7. Applicants for separation to pay certain prescribed fees (*vide* Schedule of fees in Act III of 1862, B. C.)

VI. PROTECTION FROM SALE.

1. By deposit, by recorded proprietor or co-partner, of money or Govt. securities endorsed and made payable to order of Collr., and by signing an agreement pledging the same to Govt. as security for jumma of entire estate, and by authorizing Collr. to liquidate any arrear due.
2. Should the arrear of such estate not be paid before sunset of latest day of payment, Collr. to liquidate the arrear from such deposit, applying thereto any money in his hands and any interest that may be due from such securities, and then selling and transferring such securities, for any balance due.
3. Any estate for which such deposit is made is not to be sold so long as any money or security is available.
4. Such money and security are exempt from attachment otherwise than in execution of a decree of the Civil Court.
5. Such deposits may be withdrawn at any time, and the pledge revoked by depositor or his representatives or assignees.

VII. RIGHTS OF A PURCHASER,

A. OF A PERMANENTLY SETTLED ESTATE, SOLD FOR ITS OWN ARREARS.

1. Acquires the estate free from all encumbrances imposed since the settlement.
2. Can avoid and annul all under-tenures, and forthwith eject all under-tenants, except,
   a. Istemraree and mocurrery tenures held at a fixed rent from the permanent settlement.

b. Tenures existing at time of settlement not held at a fixed rent.
N. B. Rents of such tenures may be enhanced.

c. Talookdari and other similar tenures created since the settlement, and held immediately from proprietors of estates and farms for terms of years so held, when duly registered under the Act.

d Leases of lands whereon dwelling houses, manufactories, or other permanent buildings have been erected, or whereon gardens, plantations, tanks, wells, canals, places of worship, or burning or burying grounds have been made, or wherein mines have been sunk.
N. B.—Rents of such tenures can be enhanced if the purchaser can prove the existing rent to be unfair, and if the same shall not have been held at a fixed rent equal to the rent of good arable land for exceeding twelve years.

General Note to A.

Purchaser cannot eject ryot having right of occupancy at fixed rent, or at a rent assessable according to fixed rules; or to enhance rent of any ryot otherwise than legally, or otherwise than former proprietor, irrespectively of all engagements made since time of settlement, would have been entitled to.

B. OF AN ESTATE NOT PERMANENTLY SETTLED, SOLD FOR ITS OWN ARREARS.

1. Acquires the estate free of all encumbrances imposed since the settlement.
2. Can avoid and annul all tenures originating with the defaulters or his predecessors who are representatives or assignees of the original engager.
3. Can annul all agreements with the ryots settled or accredited by the first engager, or his representatives subsequently to the last settlement.
4. Can annul all tenures which the first engager may, under conditions of his settlement, have been competent to set aside, alter, or renew, except leases of land whereon dwelling houses, manufactories, or other permanent buildings have been erected, or whereon gardens, plantations, tanks, wells, canals, places of worship, or burning or burying grounds have been made, or wherein mines have been sunk; the leases to be in force so long as the land is appropriated for such purposes and the stipulated rents are paid.

Note to B.

Purchaser cannot demand higher rent than was demandable from former proprietor, except where lands have been held under engagements stipulating for a lower rent than would have been justly demandable for the land, and also when it may be proved that according to the custom of the pergunnah, mouzah, or other local division, such persons are liable to a new assessment or other demand not prohibited by Govt.

C. OF A SHARER IN AN ESTATE.

D. OF AN ESTATE NOT SOLD FOR ITS OWN ARREARS.

E. OF SHARERS OF ESTATES.

1. Acquire the estate subject to all encumbrances existing at time of sale.

2. Have only such rights as the previous proprietors had.

VIII. REGISTRATION.

A. BY COMMON REGISTRY.

1. Secures such tenures and farms against any auction purchaser except the Govt.
2. Leases of lands whereon dwelling houses have been made, and Talookdari and other similar tenures may be registered under A.
3. On receipt of application Collr. to,
   - *a.* Serve notice on recorded proprietor or proprietors in which the estate is situate
   - *b.* Cause such notice with copy of application to be affixed in,
     - *α.* Collr.'s office.
     - *β.* Mal Cutcherry of the estate in which situate.
     - *γ.* Some other public place or places.
   - *c.* Require interested party within thirty days of such notice to file objections.
4. If no objection be filed tenure to be registered.
5. If objection be made, Collr. to examine the objector, and if there be any probable grounds for objection, proceedings to be suspended, and parties referred to the Civil Court on whose decision the Collr. will eventually act.

B. BY SPECIAL REGISTRY.

1. Secures such tenures and farms against any auction purchaser including the Govt.
2. Is an effectual protection of the tenure or farm registered, unless in a suit instituted by Govt. in a Civil Court within period allowed for suits for recovery of public revenue a decree be passed pronouncing registration to have been fraudulently obtained, to the injury of Govt. revenue.
   N. B —1. The tenure or farm of a *bonâ fide* purchaser for value not to be avoided for such fraud.
   2. The tenure or farm to be liable to such rent as would have been fair and equitable at time of registry, and will be fixed by the Collr.
3. Leases of lands whereon dwelling houses, &c., have been made, and Talookdari and other similar tenures may be registered under B.
4. On receipt of application, Collr. to serve notices as in A.
5. If no objection be made, requisite enquiry to be made to ascertain the security of Govt. revenue, and if Collr. be satisfied that the Govt. revenue of the parent estate is secure the case to be reported to the Comr., who if also satisfied tenure to be registered.
6. If objection be made, Collr. to examine objector, and in the event of there being any probable grounds for objection, proceedings to be suspended, and parties referred to the Civil, Court on whose decision Collr. eventually to act.

7. Comr's orders may be revised by Board or Govt., within one year from date of registry, on ground of insufficient security for Govt. revenue.
8. Old Tenures may be registered at option of holders on application containing certain particulars *(vide post)*, and notices being issued and served as in A.
9. If no objection be made, enquiries to be made into the validity of the tenure, and if Collr. be satisfied, report to be made to the Comr., who if also satisfied, tenure to be registered.
10. If objection be made, objectors are to be examined, proceedings to be suspended, and parties referred to the Civil Court, on whose decision Collr. eventually to act.

N. B.—Registration not necessary for protection of *bonâ fide* old tenures.

11. Comr's. orders may be revised by Board or Govt. owing to invalidity of tenure within one year from date of registry.
12. Talookdari and other similar tenures, for special registration of which application has been made and enquiry commenced, will, in case of sale of parent estate for arrears, be protected pending such enquiry, and will be eventually protected by registration, if final award of Revenue authorities or such application be in claimant's favor.
13. Cannot be ordered by Civil Courts.

C. Rules Common to A & B.

1. Applicant to state which description of registry is wanted, and application to contain following particulars.
   - *a.* Pergunnah or Pergunnahs in which tenure is situate.
   - *b* Nature of tenure.
   - *c.* Name or names of village or villages comprising the land or in which situate.
   - *d.* Area of land comprised in tenure with boundaries in detail.
   - *e.* Amount of annual rent payable for tenure, and whether rent is fixed for a term of years or in perpetuity, and duties (if any) requisite to be performed for it.
   - *f.* Date of deed constituting tenure, or date of creation of tenure.
   - *g.* Name of proprietor who created the tenure.
   - *h.* Name of original holder of tenure.
   - *i.* Name of present possessor who if not original holder, how he succeeded to the tenure *e. g.* by inheritance, gift, purchase, or otherwise, and whether he holds jointly or solely.

   N. B.—Farmers may apply for registration, the application to contain such of the above particulars as are applicable to farms.

2. Expenses for measurement, survey, or local enquiry, on application for registry of all tenures except talookdari and other similar ones, to be paid by applicant, Collr. making necessary advances.
3. Suits for cancelment of the registry of a farm or tenure may be filed subject to the general law of limitation.

4. Proceedings of Revenue authorities to be in accordance with instructions received from superior officers.
5. Fees at rates prescribed in Schedule attached to Act III of 1862, B. C., to be paid by applicant. (*Vide* the Schedule.)

IX MISCELLANEOUS.

1. When an estate has been sold, the late proprietors have the same power to recover rents due to them, from the under-tenants or ryots up to latest day of payment, by any process except distraint, which was at their disposal on or before such latest day.
2. Govt. may purchase an estate at a sale,
   a. For one rupee, if there be no bid.
   b. For the highest amount bid, if the highest bid does not cover arrears up to date of sale.
   N. B.—Govt. acquires the property subject to the provisions of the Act.
3. Contempts to be punished by fine not exceeding Rs. 200, commutable if not paid to imprisonment in Civil Jail for not exceeding one month.
   N. B.—Appeals from such orders of Collr. to lie to Revenue Comr. whose decision shall be final.
4. Regs. VII of 1822 & IX of 1825 to be in force,
   a. In estates in any part of which a measurement, survey, or local enquiry may be made under the Act.
   b. In estates purchased or taken by Govt. under the Act.

REG. VII OF 1799.

NOTE.—The greater part of the Sections of this Regulation have been repealed, and such as have not been repealed are practically obsolete.

The only important Section is the provision regarding recovery of arrears due from Farmer at close of the year, and is as follows.

Any landed property belonging to the defaulter or his surety is to be brought for public sale as soon as possible after close of the year. It is optional to Govt. to cancel the defaulter's lease from commencement of the ensuing year, or to compel the defaulter or his surety to perform the conditions of the lease until its term shall expire; if the lease be cancelled, the defaulter after paying the Govt. demand can prosecute his sub-tenants. Collrs. can suspend the exercise of their functions in cases of drought, inundation, or other calamity of season, or for any failure caused otherwise than by neglect, mismanagement, or misconduct of the defaulter.

ACT VII OF 1868, B. C.

SALE FOR RECOVERY OF ARREARS OF LAND REVENUE AND PUBLIC DEMANDS RECOVERABLE AS ARREARS OF REVENUE.

I. DEFINITIONS.

PROPRIETOR ... Includes any tenant by whom any estate or tenure is held directly under Govt.

REVENUE .....1. Every sum annually payable to Govt. by proprietor of any estate or tenure in respect thereof.

2. Every sum payable to Govt., in respect of Tuccavee, or of any money advanced by Govt., to proprietors of land for making or repairing embankments, reservoirs, water courses, or other improvements on land held by them.

ESTATE ..... Land or share in land subject to payment to Govt., of an annual sum in respect of which a proprietor's name is entered in the General Register of all revenue paying estates, or for which a separate account has been opened.

N. B—*Vide* definition of an estate in Reg. VIII of 1800.

TENURE..... Includes all interests in land whether rent paying or lakhiraj, other than *estates*, and all transferable fisheries whether resumable or not, and whether stipulations exist or not to sell them for arrears.

JURISDICTION OF A COLLR.

District to which a Collr. is appointed, or throughout which any officer vested with powers of a Collr. is authorized to exercise such powers.

COLLECTOR .... Includes any person vested with powers of a Collr.

DEMAND ..... Any of the following kinds of arrear, which are legally recoverable as arrears of revenue.

1. Sums due from Public Accounts, or sureties for loss or defalcation in accounts.
2. Sums due from sureties of farmers in respect of revenue of estate farmed.
3. Arrears of revenue payable in respect of any tenure for recovery of which Collr. does not proceed to sell the tenure
4. Costs for making Butwarrah, and fines imposed under Butwarrah law.

5. Costs of embankments or of awards under Embankments Acts.
6. Loss on resale of estates owing to defaulting purchasers failing to make good their bid.
7. Water rates.
8. Fines on farmers under Act XX of 1848.
9. Other revenue demands.

COLLECTORATE. Includes estates within the Collectorate of the Collr. on whose General Register the revenue may be borne, although the whole or any portion of lands comprised in such estate may be without local limits of his jurisdiction.

N. B.—All lands and tenures to be within the jurisdiction within the local limits of which they may be situate, although the estate of which they form a part may be deemed within the Collectorate of any other Collr.

II. PROCEDURE FOR RECOVERING DEMANDS.

1. Collr. to cause such notices as may be prescribed by Local Govt. to be served upon persons liable.
2. Collr. to realize from such persons arrears of revenue or demands and costs of service not exceeding prescribed rates.

III. TENURE.

A. POWER TO SELL,

1. If revenue payable to Govt. be in arrear (of a tenure not an estate) after latest day of payment fixed by the Board, notices in the manner prescribed by Act XI, of 1859 to be published, and tenure to be sold subject to provisions of Act.
2. Purchase money to be applied according to that Act, except that the balance (if any) shall be held in deposit for the holder of the tenure sold and not for proprietor of the estate.
3. Certificate of title on sale becoming conclusive and final to be made out as in Act XI, of 1859.

N. B.—1. Such title is conclusive evidence in favor of purchasers and claimants under him, and of the due service of the requisite notices.

2. Such title cannot be impeached or affected owing to omission, informality, or irregularity in serving or posting notices.

B. EFFECT OF SALE.

1. Purchaser acquires it free from all encumbrances imposed since its creation, or after time of settlement whichever may have last occurred.
2. Can avoid and annul all under-tenures and forthwith eject all under-tenants except,

a. Istemrari or mocurrery tenures held at fixed rent from time of permanent settlement.

b. Tenures existing at time of settlement not held at a fixed rent.
N. B.—Rents may be legally enhanced.

c. Tenures created or recognized by settlement proceedings of any current temporary settlement as tenures bearing a rent fixed for period of such settlement.

d. Tenures of lands whereon dwelling houses, manufactories, or other permanent buildings have been erected, or whereon permanent gardens, plantations, tanks, canals, places of worship, or burning or burying grounds have been made.

N. B.—1. Rents in d. may be enhanced if purchaser can prove it to have been held originally at an unfair rent unless held above twelve years at a fixed rent equal to the rent of good arable land.

2. Purchaser cannot eject a ryot having right of occupancy at fixed rent, or at rents assessable according to fixed rules.

3. Purchaser cannot enhance rent of any such ryot otherwise than legally, or as the former proprietor, irrespectively of all engagements made since time of settlement, may have been entitled to.

IV. CERTIFICATES.

A. OF UNLIQUIDATED ARREARS.

When estate or tenure has been sold, and produce of sale after payments of costs of sale for arrears due is insufficient to liquidate all arrears, Collr. to make out a certificate of such remaining unliquidated arrears, and file the same in his office.

B. OF ARREARS PAYABLE BY A FARMER.

When remaining unpaid for one month after latest day of payment, Collr. to draw out a certificate of such remaining unpaid arrear and file the same in his office.

NOTE TO A. AND B.—These certificates to have the force and effect of a decree of the Civil Court, Govt. being plaintiff and debtor defendant

C. OF ARREARS OF DEMAND PAYABLE TO A COLLR.

When remaining unpaid one month, after a written requisition for payment has been made, Collr. to draw out a certificate of such remaining unpaid arrears, and file the same in his office.

D. OF DEMAND PAYABLE TO A PERSON OTHER THAN A COLLR.

Such person to give a written notice of unpaid demand to Collr., who shall draw out a certificate of such remaining unpaid arrears, and file the same in his office.

NOTE TO C. AND D.—These two certificates to have the force and effect of a decree of the Civil Court, only as regards remedies for enforcing the same and subject to provisions, (*post*), Govt. being plaintiff and debtor defendant.

E. PROCEDURE IN REGARD TO,

1. On filing of any certificate notice to issue to defendant.
2. From and after service of notice certificate to bind,

a Defendant's immovable property situate within such Collr's. jurisdiction as if a prohibitory order had issued, and an attachment executed under Act VIII, of 1859.

b. Defendant's immovable property situate within jurisdiction of any other Collr. in whose office copy of such certificate may be filed.

3. Persons aggrieved may apply within one month from date of last notice for reversal, modification, or variation of certificate.
4. Collr. to determine on point objected to, and has powers under Act VIII, of 1859, to hear and determine claims to attached property, and to enforce costs of such claim.
5. If the defendant be applicant, who has been ordered to pay costs, such costs shall be added to the amount specified in the certificate, and be recovered as if originally contained in the certificate.
6. Appeal to lie to Comr. within one month from date of Collr's order.
7. Certificates to be enforced under Acts VIII, of 1859, or XXIII, of 1861, or under any other Acts in force.
8. Particulars of certificates to be entered in such Register as may be prescribed by the Bengal Govt., which may be inspected by any person, during office hours, upon paying eight annas fee.
9. When certificate has been satisfied, entry of that fact to be made thereon by Collr. personally, who will transmit the same to any Collr. in whose office copy of such certificate may have been filed, and in cases of *demand* to the officer to whom such *demand* is payable, a Memo. of such satisfaction.
10. When money has been paid into the office of a Collr. in whose office copy of a certificate was filed, he shall transmit the amount to the Collr. in whose office such certificate may have been filed.

V. MISCELLANEOUS.

Sale of lakhiraj lands held under Act XI, 1859, to be deemed valid under this Act.

BOARD'S RULES.

CHAPTER XIX.

I. LATEST DAY OF,

A. PAYMENT.

1. Different dates are fixed for estates,
   a. In which Bengali or Amli Era is current, except Sylhet and Chittagong.
   b. In which the Fussily era is current.
   c. In Sylhet.
   d. In Chittagong.
   e. In Province of Orissa.
2. Petty estates revenue of which does not exceed Rs. 10 are liable to sale only on first sale day after instalment of Chyet

becomes due. Those with revenue exceeding Rs. 10 and not exceeding Rs. 50 twice in the year, and those with revenue exceeding Rs. 50, and not exceeding Rs. 100, three times in the year, and different dates are fixed for,

a. Bengali and Amli Districts.
b. Fussily Districts.
c. Sylhet.
d. Chittagong.

3. When latest day falls on a close holiday the first open day to be taken as the latest day.

B. PROCEDURE ON.

1. Collr. to be present personally in office until sunset, which if impossible an Asstt. or Dy. Collr. must attend.
2. When payments are so numerous that the whole cannot be received in the usual form, money to be received in sealed bags, and to be locked up under joint key of Collr. and Treasurer, the parties being present at the opening of the bags, and standing consequences of short payments.
3. Payments may be made by transfer-receipt, and if transfer-receipt shows payment to have been made before sunset of latest day, and reaches Collr. of district in which estate is situate before "Schedule of estates in arrears" is made out, such estate not to be advertised for sale, and if it reach after publication of Schedule, estate to be exempted.
(Vide 2, Heading 12, Chapter VIII of Chapter II, Part I, p. 27.*)*
4. Collr. can accept or refuse tender of payment after latest day, such tender not necessarily barring sale.
5. When defaulter pays arrears in whole or in part, Collr. need not refuse the money.

II. ADVERTISEMENT.

1. The order in advertising to be that in which the estates stand in the Roll, and to be sold irrespective of the nature of the demand.
2. Notice to be published, in prescribed form, in the Gazette.
3. Nature of demand for which estate is to be sold to be stated.
4. Notice to be published in district language in Vernacular Govt. Gazette, and an English Version in English Gazette, the notices sent to publishers being plainly signed and dated by Collrs.
5. Publishers responsible for timely publication of sale notices, and are directed to acknowledge receipt in issue of Gazette following the receipt when the notices cannot appear, and should neither acknowledgment nor notice issue, Collr. to send to publishers a duplicate of the notice.
6. Should Civil Court be closed on or immediately after latest day of payment, notification required by Sec. 6, Act XI, of 1859, to be issued after opening of the Courts.

III. SALE.

A. WHAT MAY BE SOLD.

1. Only estates, not under-tenures.
2. Revenue free estates if pledged as security for revenue of defaulting farmer, or for any other demand legally realizable as an arrear of revenue.
3. Estates settled, though settlement may not have been confirmed.
4. Estates summarily settled when only sale is unavoidable, and then only the interest of such sharers as have entered into engagements.

B. PROCEDURE FOR,

1. Sales to be held by any officer legally exercising powers of Collr. when duly authorized by a Comr.

   N. B.—Such delegations of Collr's. authority to be made only under urgent circumstances.
2. Authority of an agent bidding to be carefully ascertained, the power of attorney being recorded with the proceedings.
3. Collr. to test solvency of a bidder by immediately requiring the prescribed deposit.
4. The powers given to Collr. to purchase estates for Govt. to be exercised with discretion.
5. Collr. may exempt an estate from sale, if arrear has been liquidated by sale of previous lots belonging to the same proprietor.

C. OF LANDS OF DEFAULTING FARMERS AND THEIR SURETIES.

1. To be brought to sale on any sale days within the year under provisions of Sec. 5, Act XI of 1859.
2. A special notice to be given that last instalment due on the day fixed for sale after fifteen days of notice cannot be admitted.
3. On 1st June notice to issue declaring 28th June the latest day for payment of Bysakh and preceding instalments, and on 1st September similar notice to issue for payment of instalments up to Aughan by 12th January, and on 1st March, also a similar notice for payment of instalments up to Maugh by 28th March.
4. Strict attention to be paid to above instructions.

D. MISCELLANEOUS.

1. Agreement by depositor of money or Govt. securities to be in prescribed form.
2. If such deposit be in cash, to be credited as a deposit and entered in Register of Deposit receipts, and if in Govt. securities to be entered in a separate Memo.
3. Amount of purchase money to be distinctly specified at foot of certificate of title, and proper stamp calculated on such amount which is to be furnished by purchaser.

4. Defaulters to be charged with costs of serving notices required by Sec. 7, Act XI, of 1859 ; the amount being deducted in cases of sale from proceeds of sale, and in cases of exemption as a condition of exemption.
5. Other notices to be paid for by parties for whose benefit they are issued, and in cases of reversal of sale notice to be issued free of charge.
6. Surplus proceeds of estates sold not to be paid to parties whose names are not registered in Collr's. books, unless on production of certificate under Act XXVII of 1860 from Civil Courts, that they are the heirs of the parties so registered.
7. Collr. can only sell land paying revenue to Govt. in execution of a decree of the Civil Court, or if Govt. shall so direct.
8. Quarterly Return of all proceedings to be made to Board in prescribed form.

IV. OTHER PROCESSES FOR RECOVERY OF ARREARS OF REVENUE.

1. In permanently settled districts, invariably by sale of Zemindars' estates, and when farmers or sureties are landed proprietors by sale of their lands.
2. If by sale of defaulter's lands a sufficient sum is not realized for liquidation of public demand, other real or personal property to be sold.
3. Sales of land were limited to the end of the year, and the same limitation applies to other property, but now they are to be sold quarterly, and if arrears be not liquidated by proceeds of such quarterly sales, defaulter's chattels to be attached and sold.
4. Prior to sale of other property, defaulter's lands (estates) to be sold.
5. Comr's. authority sufficient to adjust in Collr's. accounts advances of such diet allowance to revenue defaulters as are irrecoverable.

PUTNEE SALES.

REG. VIII, OF 1819.

I. DEFINITION OF PUTNEE TALOOK.

Talook created by the Zemindar to be held at a rent fixed in perpetuity by the lessee and his heirs for ever. The tenant is called upon to furnish collateral security for the rent and his general conduct, or he is excused from the obligation at the Zemindar's discretion. If however the original tenant be excused, still in the event of sale for arrears of revenue or if a new tenant be installed, he is liable to furnish the security at the Zemindar's discretion. It is also provided in case an arrear occurs that, the tenure shall be brought to sale by the Zemindar, and if the proceeds of the sale do not satisfy the arrear due, the remaining property of the defaulter is held liable to satisfy the demand. These tenures are very often underlet on the same conditions, and such underholders again sublet them. The engagements however do not specify whether the sale is for the benefit of the grantor or tenant. The manner of the sale is not specified, nor do the usages of the country nor the Regulations supply the detect. To supply these defects and set other doubtful matters at rest this Regulation was passed.

The tenures have been declared valid, heritable, and transferable by sale, gift, or otherwise, and answerable for the personal debts of the holder in the same way as other real property. The right of Putnedars to underlet has also been declared; likewise it has been declared also that they are not voidable for arrears. Leases fixing rent in perpetuity or for more than ten years have been also declared valid.

II. APPLICATION FOR SALE.

1. To be made on the 1st of Bysakh or 1st of Kartic.
2. The Zemindar to present a petition to the Collr. containing a specification of the balances due from all or any talookdars, on account of the expired year, or of the current year.
3. This is to be stuck up in the Cutcherry, the Sudder Cutcherry of the Zemindar, and the defaulter's Cutcherry, or principal town or village, with the notice that if the arrear be not paid on the 1st of Jeyt, or the 1st of Aughun, as the case may be, the tenures will be publicly sold.
4. In case of the notification of the mid year, the tenure will be sold unless the whole of the advertised balance shall be paid before date of sale, or so much of it as shall reduce the arrear including the intermediate demand for Kartic to a four anna proportion of the total demand according to

the kistbundee calculated, from the commencement of the year to the last day of Kartic.

5. The notices to be affixed in places other than in the Collr's. Cutcherry to be by the Zemindar, who is exclusively answerable for the observance of the forms prescribed.
6. The mofussil notices to be served by a single peon, who will get the receipt of the defaulter or his manager, which if it cannot be had, the signatures of three substantial villagers to be got, and in case of their refusal, the signature of the nearest Moonsiff or Thannahdar.
7. Should the notice appear to have been served before the 1st Bysakh or 15th Kartic, the sale to be held.
8. If the day of presentation of petition be a Sunday or a holiday, it shall be presented on the next subsequent day not a holiday.

III. PROCEDURE AT SALE.

1. The Collr. or his Deputy or Assistant must sell the lands in public Cutcherry.
2. The notice affixed is to be taken down, and the lots to be called up successively in the order in which they stand in the notice.
3. The Zemindar or his agent must attend and certify the balance due, and service of notice in the mofussil.
4. Lots not to be sold till the statement produced has been inspected, and the balance for the year ascertained; nor till receipt of notice has been read.
5. A roobokarry certifying the observance of these forms to be drawn up on each lot sold.
6. At the mid year sale the kistbundee of the defaulter is to be produced to show that the balance exceeds a four anna proportion of the demand up to date of sale, the sale not being held till this is ascertained.
7. The land to be sold to the highest bidder, and every one not the actual defaulter may bid, not excepting the person in satisfaction of whose demand the sale is held, nor the defaulter's under-tenants.
8. 15% of the purchase money to be paid immediately the lot is knocked down, it being discretionary with the Presiding officer to refuse to accept a bid, or to knock down a lot to any bidder, unless there is reason to believe that the deposit will be made within two hours.
9. If the deposit be not made within two hours, the lot to be resold on the same day, and if the remainder of the purchase money be not paid by noon of the 8th day, notice to be given of the resale of the lot on the ensuing day, when it will be resold at the risk of the first purchaser, who shall

forfeit the deposit, and be answerable for any deficit between the proceeds of the first and second sale, the deficit being levied as an execution of a Civil Court decree.

10. Zemindar is liable for the correctness and authenticity of the papers shown.
11. Presiding officer is liable only for fairness and publicity of the sale, and for the observance of the above rules.

IV. DISPOSAL OF PURCHASE MONEY.

1. One per cent to be carried to the credit of Govt., to meet expense of extra establishment.
2. Zemindar's balances and expenses to be made good, but not balances beyond those of the current or of the immediately expired year.

   N. B.—Antecedent balances to be considered as personal debts of the talookdar.

3. The remainder is to be sent to the Collr's. Treasury to be held in deposit to answer claims of talookdars of the second degree, or of others who by the defaulter's assignment may be in possession of a valuable interest on the talook.
4. Under-tenants may prosecute for the price of their interest or compensation, by regular suit within two months from date of sale.
5. If the claim be an equitable one Court to award the original price paid on value of interest at time of sale, or any other amount.
6. If there be more than one claimant, payment not to be made till settlement of all the claims; and if the value assessed upon the whole exceeds the deposit, such amount to be divided proportionally; the remainder standing as the defaulter's personal debt.
7. If the under-tenant be himself in arrear at time of sale, action not to lie.
8. If there be no claim in two months, or should the amount claimed not equal the entire deposit, the defaulter, whose tenure has been sold, will, on application to Collr., receive the deposit, or so much as has remained unclaimed.
9. An interested party may withdraw the whole or part of a deposit by substituting for cash, Govt. securities bearing interest.

V. DELIVERY OF POSSESSION.

1. On payment of entire purchase money, purchaser to get from Presiding officer a certificate of payment.
2. On production of this certificate, and upon furnishing security (if required) to the extent of half the jumma, Zemindar to

register his name in the accounts, and give him an amuldustuk with a notice to the ryots that he is entitled to the rents.

3. If Zemindar does not give him access to the accounts, or delay to register his name in the accounts, or refuse to give him order for possession ; and if such purchaser have furnished substantial security, the Presiding officer, if approving of the security, shall give him order for possession, and put him in possession through the Nazir in the same way as possession is obtained under a decree of Court.
4. In case of opposition by the late incumbent, or by holders of tenures or assignments derived from the late incumbent and intermediate between him and the actual cultivators, purchaser to apply to Collr. for assistance of public officers.
5. Proclamation then to issue declaring purchaser alone entitled to make the mofussil collections, and that payments to others will not be recognized.
6. In case of further oppositions, or where a breach of the peace may be apprehended, the aid of the Police and other Public Officers to be given on application, the entire responsibility resting with the party opposing.

VI. RIGHTS OF PURCHASER.

1. Acquires it free of all incumbrances accruing upon the tenure by act of defaulting proprietor, his representatives, or assignees, unless the right of making such incumbrances has been expressly vested in the talookdar by written engagements of the Zemindar.
2. No transfer by sale, gift, or otherwise, no mortgage or limited assignment, bars the indefeasible right of the Zemindar to hold the tenure of his creation answerable in the state in which he created it for rent, except transfer or assignment has been under the Zemindar's express authority.
3. All leases originating with the holder if creative of a middle interest between the resident cultivator and the late proprietor, to be considered as cancelled, unless the authority to grant them shall have been specially transfered.
4. No khood khast ryot or resident and heriditary cultivator can be ejected, nor *bonâ fide* engagements with such tenants by the late incumbent or his representative cancelled, except it be proved in a regular suit that a higher rent would have been demandable when such engagements were contracted by his predecessor.
5. The above rules to have retrospective effect, but do not apply to private transfers.

VII. RULES FOR ALLOWING HOLDERS OF SECOND DEGREE TO STAY A SALE AND THEREBY PRESERVE THEIR INTERESTS.

1. By paying into Court amount of balance due on the day appointed for sale.
2. By lodging money antecedently for purpose of answering any demand remaining due on day fixed for sale.

N. B.—1. If the amount lodged be sufficient, sale to be stayed, and surplus after satisfying demand to be paid back to person lodging the money.

2. Amount of balance due must be deposited before lot has been called up. (Cl. 3, Sec. 10, Chap. XVI, p. 243 of Board's rules).

3. If amount lodged be rent due by inferior talookdar to holder of advertised tenure, it shall be so stated, and shall be deducted from any claim that may be pending or brought forward afterwards for the year or months for which the notice shall have been published.
4. If the depositor has already paid the whole rent due, so that the deposit is an advance from private funds and not disbursement for the rent, it shall be considered as a loan to the proprietor, the talook being the security for the advance and the security shall have the effect of a mortagage ; the depositor shall be entitled to immediate possession of the talook.
5. If the defaulter wishes to recover possession, he must repay the entire sum advanced with interest at 12 % *per annum* up to date of possession, or prove in a regular suit, that the entire advance with interest has been realized from the *usufruct* of the tenure.

N. B.—1. If balance remain unpaid up to, or be not lodged on, the day of sale, sale to proceed.

2. Parties wishing to contest Zemindar's right can bring an action for damages and reversal of sale.
3. Defaulter may apply for a summary investigation at any time within the period of notice.
4. Zemindar will then be required to produce his kuboolyiet or other proofs forthwith, so that if possible the award may be made within day of sale.
5. If the case be still pending, lot to be called up for sale, and if the Zemindar insists, sale will be held on his responsibility.
6. The sale will not be stayed, nor the summary suit, be allowed to proceed unless the demand be lodged.
7. The alleged defaulter has no remedy, but by regular action for damages and reversal of sale.
8. A defaulter not contesting the arrear summarily must, if petition for sale be presented at the end of the year, pay the demand before day of sale, and if presented at the mid year, pay the advertised balance or the prescribed portions before day of sale.
9. Putneedar contesting the award summarily can lodge the demand after the lot has been put up.

VIII. RECOGNITION BY ZEMINDAR OF THE TRANSFER MADE BY A PUTNEEDAR.

1. Zemindar bound to give effect to any transfer but may demand his fee at Rs. 2. % on the annual jumma of the interest transfered till the maximum amounts to Rs. 100.
2. Zemindar can demand security from transferee or purchaser to the amount of half the annual jumma of the tenure transfered.
3. These rules apply to sales in executions of decree of Court, and to other alienations, but not to the case of sale for an arrear of the rent due to the Zemindar.
4. Purchaser at such sale to have his name registered and obtain possession without fee.
5. Zemindar may refuse to sanction transfer till fee and security be tendered.
6. The Civil Courts to determine upon sufficiency of security tendered, if there be any dispute regarding the same.
7. These rules do not apply to transfers of fractional portions or any alienations other than the entire interest.
8. In case of public sales, if security be not tendered within one month from date of sale, Zemindar can send a Suzawal to attach and hold possession of tenure till the forms prescribed are observed.
9. The same rule of attachment to hold in case of sale for arrears of rent due upon the tenure.
10. Attachments to have the effect of a *trust.*

IX. MISCELLANEOUS.

1. Tenures of a second degree held under the same title deed as a Putnee tenure will be deemed to confer the same interest as that provided for Putnee talooks.
2. The same construction holds in case of Putnee talooks of the 3rd or 4th degree.
3. If a Putnee tenure be situate in two or more Collectorates, the Collr. in whose Collectorate the greater part of such lands lie is to be the Collr. who can conduct the sale. (Secs 1 and 2 of Act VI, of 1853.)
4. A Putneedar may sue for arrears of rent under the Regulations, and acquire the right of causing the talook to be sold, but the sale will be conducted under this Regulation, ten days' notice prior to sale being given. (Sec. 2 Reg. 1 of 1820.)

CHAPTER IX.

ABKAREE.

ACT XXI, OF 1856.

I. DEFINITIONS.

GOVT. .....Lieutt. Governors of Bengal and of North Western Provinces.

BOARD OF REVENUE ...That in Calcutta and in Agra.

COMR. .....Comr. of a Revenue Division, or a Comr. of Abkaree.

COLLECTOR .....Includes a Dy. Collr., or other Revenue Officer in independent charge of a district, and a Supdt. of Abkaree revenue.

MAGISTRATE .....Includes a Joint-Magte. or other person lawfully exercising powers of Magte., any Asstt. or Dy. Magte. with powers of Sub-Magte. of first class, stationed at a place other than the sudder station of the Magte., and empowered to try cases without reference from the Magte.

COUNTRY SPIRIT .....Any spirit made by native process of distillation.

INTOXICATING DRUGS ..Include ganjah, bhang, churrus, opium, and every preparation and admixture of the same.

II. EXCISEABLE ARTICLES.

A. GENERAL.

The following are the quantities in which they can be sold, except to licensed vendors.

1. Country spirits	1 seer.
2. Taree or Puchwye	4 seers.
3. Ganjah or Bhang or any preparation or admixture of the same	¼ seer.
4. Churrus or opium or any preparation or admixture of the same	5 tolahs.

N. B.—Sale in these quantities to be deemed a retail sale.

B. SPIRITS.

a. English.

1. Such as are brought to the Custom House for exportation by sea to be gauged and proved by a Customs Officer.
2. The draw-back to be allowed, and the quantity for which credit is to be given in settlement of any bond, is to be according to strength and quality of spirits as ascertained by gauge and proof.
3. Spirits under bond to be taken from distillery direct to Custom House under pass.

4. Spirits brought to the Custom House for exportation may be removed for local consumption under pass on payment of prescribed duty, credit for such payment being given in the settlement of the bond.
5. When spirits are passed from a distillery under bond, duty is to be recovered, on any deficiency in spirits under bond, less prescribed allowance for ullage and leakage.
6. Draw-back is not allowed on duty paid spirits, nor is duty due on spirits under bond remitted, unless shipped from the Custom House, and to a vessel in which a Custom's Officer superintends the receipt of export cargo.
7. Spirits shipped for exportation not to be relanded without a special pass.
8. No draw-back is allowed on spirits exported to any Port subject to the Govt. of the late E. I. Company other than the following Ports, or on spirits shipped as stores.
   a. Prince of Wales' Island.
   b. Singapore.
   c. Malacca.
   d. Aden.
9. A draw-back on duty of such spirits as are exported by sea to any Port not subject to the Govt. of the late E. I. Company, or to the above Ports, to be allowed at Port of exportation, if made within one year from date of payment of duty, and if accompanied by a pass certifying such payment.
10. Rum-shrub, cordials, and other liquors prepared in a licensed distillery, under supervision of distillery officer, to be charged with duty according to quantity of spirit used in the preparation, and may be exported under the same rules as spirits.

b. Country.

1. Collr. may establish a native distillery within his jurisdiction, and may fix limits within which no country spirits, except those manufactured at such distillery, may be sold without a special pass, and may also discontinue such distillery.
2. Board can prescribe rules relative to,
   a. Management of such distilleries.
   b. Conditions on which spirits may be manufactured therein.
   c. Passes to be issued for conveyance of such spirits to shops of vendors.

C. TAREE.

a. Proper.

1. To be considered a fermented liquor, whether fresh or fermented.

2. Provisions regarding taree may be suspended in any district in which consumption in a fermented state is inconsiderable.

N. B.—In such a case taree may be sold without license.

3. The penalties for illegal possession of taree, or for illicit manufacture or sale of the same, not to apply to sale and possession of taree, the produce of the date tree when supplied or used for manufacturing *goor* or molasses.

b. Taree and intoxicating drugs.

Board to,

a. Regulate mode in which taree is to be supplied to licensed vendors.

b. Place, cultivation, preparation, and storage of intoxicating drugs under such supervision as may be necessary to secure duty leviable thereon.

D. OPIUM.

1. To be supplied to licensed vendors from Govt. stores in the manner and at the prices prescribed by the Board.
2. Vendors to sell only this kind of opium.
3. Any district or districts may be exempted from operation of these provisions.

E. GANJAH, BHANG, AND CHURRUS.

1. Board to frame rules for grant of licenses to persons purchasing, transporting, or storing for the supply of licensed vendors.
2. The provisions relating to possession and sale of intoxicating drugs do not apply to sale and possession of these drugs by cultivators.

N. B.—Such cultivators prohibited from selling to any one other than a licensed vendor, or a person duly authorized to purchase by pass or license from Collr.

III. DISTILLERIES.

1. English, not to be worked or constructed without Collr's. license, and all places within 20 miles of Calcutta, to have the Calcutta Collr's. license.
2. Board with sanction of Govt. to prescribe rules relative to,

a. Grant of licenses.

b. Notices to be given by proprietor of a licensed distillery when he commences and discontinues work.

c. Size and description of stills.

d. Passing and storing of spirits.

e. Inspection and examination of distillery and warehouses, and of spirits manufactured and stored therein.

f. Furnishing of statements and lists of such spirits, stills, coppers, casks, and other utensils used.

3. Rate of duty to be Rs. 3 per Imperial gallon, London proof, which may be rateably increased as the strength exceeds London proof.
4. No spirit to be removed without payment of such duty, or

duty chargeable on which a bond has not been executed.

5. Passes to be issued by Collr. for all spirits paying duty specifying,
   - *a.* Quantity and strength of spirit.
   - *b.* Place of destination.
   - *c.* Person to whom consigned.
   - *d.* Whether duty has been paid or secured by bond.
6. Distilleries over which the Collr. of Calcutta exercises supervision are subject to all rules observed in distilleries under district Collrs.
7. Spirituous liquors passed from English distilleries, fermented liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or sea not to be sold without Collr's. license.
8. The construction or working of breweries and manufacture of malt liquor without license is prohibited.
9. Board to prescribe rules regulating grant of licenses for construction and working of breweries.
10. Country spirits and drugs not to be sold without license.

IV. LICENSES.

1. The fee for wholesale licenses is Rs. 16 a year, and is current only in the district in which granted.
   N. B.—Travelling merchants can obtain a general wholesale license for sale in any district which they may visit without fresh license for such district.
2. Persons taking out licenses for manufacture of country spirits, or retail vend of spirituous or fermented liquors, or intoxicating drugs to execute counterpart engagement, and to furnish security for performance of the same, or make a deposit in lieu of security.
3. Board to regulate form and conditions of license.
4. Licenses may be recalled or cancelled, if,
   - *a.* Tax or duty specified therein be not duly paid.
   - *b.* Any other condition of the license be violated.
   - *c.* The holder be convicted of a breach of the peace, or any other criminal offence.

   N. B.—If license be recalled from any other cause fifteen days' notice, and if notice be not issued, remission of fifteen days' tax with proper compensation to be given to holder.
5. Arrears of tax or duty for licenses granted may be recovered, by distress and sale of goods and chattels of person from whom arrear is due or of his surety, or in the same way as arrears of revenue are recovered from farmers and their sureties.
   N. B.—1. Applies to any arrear due from any farmer of Abkaree revenue.
   2. Such farmers have authority to use same means and processes for recovering arrears due to them, which Zemindars and farmers can legally use for recovering arrears of rent from under-tenants.

6. The fees for retail licenses are fixed by Board, but cannot exceed Rs. 100 a year.

N. B.—Retail sale is sale of less than two imperial gallons, or one dozen quart bottles.

7. The duration of retail licenses is one year, and they may be renewed from year to year.

8. When such a license has to be renewed, fifteen days' notice prior to expiration of year to be given, and if such notice be not given, or the license be not recalled, such license is not void.

9. A duty prescribed by the Board is periodically paid for grant of retail licenses for retail vend of country spirits, taree, puchwye, or intoxicating drugs.

N. B.—Special licenses may be granted for sale of unfermented taree, only at those periods of the year when the fresh juice is used, on payment of a fee not exceeding Re. 1 for each license.

10. A licensed retail vendor may surrender his license on giving fifteen days' previous notice, and paying fifteen days' tax plus sum payable under license.

V. POWERS OF,

A. BOARD OF REVENUE.

1. Can prescribe rules for,

a. Invitation and acceptance of tenders for farming duties leviable on retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors, or drugs in any Pergunnah.

b. Requisition of security for fulfilment of engagements of farmers.

c. Regulating form and conditions of lease.

d. Breach of conditions rendering lease liable to annulment.

N. B.—1. Farmer to make his own arrangements with manufacturers and vendors within limits of his farm.

2. Penalties and forfeitures prescribed for unlawful manufacture, sale, or possession of such article, to apply to all persons manufacturing, selling, or possessing the same without farmer's license or authority.

2. Can prescribe forms in which farmers are to file list of licenses in Collr's office.

3. Can authorize Collr. to make reservations or restrictions regarding grant of licenses before farming out duties leviable on retail sale, of spirituous liquors, &c.

B. COLLR.

1. To have charge of Abkaree revenue ; a Supdt. of Abkaree may nevertheless be appointed.

2. To appoint all grades of subordinate Abkaree officers.

N. B.—Tehsildars, Naib Tehsildars, and Peshkars may be appointed Abkaree Darogahs in addition to their own duties, and shall be deemed Abkaree Officers.

3. Can issue warrants for,

a. Arrest of persons carrying on unlawful sale of spirituous or fermented liquors or intoxicating drugs, or for possession of any drugs and liquors liable to cofiscation.

b. Search of any house, boat, or other place in which spirits are unlawfully manufactured, or spirituous or fermented liquors, or intoxicating drugs liable to confiscation are kept or concealed.

N. B.—1. Such warrants to be executed by an officer above rank of Jemadar.

2. Person arrested, or articles seized, under warrant to be sent to Magte., or to be immediately discharged or released.

4. With Board's sanction can let in farm, for not exceeding five years, duties leviable on retail sale of spirituous or fermented liquors or intoxicating drugs, or any description of such liquors or drugs in any Pergunnah.

5. Can cancel farmer's lease or impose restrictions.

N. B.—Farmer entitled to compensation, if,

a. Lease be cancelled for any cause other than a breach of the conditions of the lease.

b. Any reservations or restrictions be imposed within period of lease.

C. OPIUM OFFICERS.

1. Same powers as those of Collrs. in regard to suppression of illegal dealings in opium in those districts where poppy is cultivated for Govt.

2. Same powers as those of Abkaree officers for seizure of illicit opium, and arrest of persons possessing the same.

D. ABKAREE OFFICERS.

1. Can enter and inspect at any time, any shop or premises where a licensed manufacturer or retail vendor carries on manufacture of country spirits, or sale of spirituous or fermented liquors or intoxicating drugs.

2. Can detain and arrest any person found with spirituous or fermented liquors liable to confiscation, seizing the liquors or drugs and all vessels or animals containing, or used in carrying, the same.

3. When above rank of Jemadar, can arrest persons possessing unlicensed still, or any spirituous or fermented liquors or intoxicating drugs liable to confiscation, or engaged in unlawful sale of the same, seizing such still with its materials and the liquors and drugs.

4. When above rank of Jemadar, can enter any house, boat, or place in which spirits are unlawfully manufactured, or any spirituous or fermented liquors or intoxicating drugs liable to confiscation, are kept or concealed, and in case of resistance can break open any door, and remove any obstacle, seizing and carrying away all stills and materials used in the manufacture, and arresting the occupier of such house, boat, or place with all others concerned in the manufacture, or keeping, or concealment.

N. B.—This entry to be,

a. Between sunrise and sunset.

b. In presence of a Police Officer not below grade of Jemadar.

5. Within twenty-four hours to submit full report of all arrests, seizures, and searches to official superior, and unless acting under Collr's. warrant, to carry person arrested, or articles seized at once to Magte., for trial or adjudication.

E. POLICE, CUSTOMS, AND REVENUE OFFICERS.

1. Same powers as Abkaree officers regarding,
   a. Seizure and search for contraband opium and spirituous and fermented liquors and intoxicating drugs.
   b. Arrest of person possessing such articles.
2. Such officers when acting as above to be deemed Abkaree officers.

VI. DISPOSAL OF,

A. PENALTIES AND SEIZURES.

To be adjudged by Magte. on information of Collr. or Abkaree officer.

B. FINES AS REWARDS.

1. A moiety of all fines, and a moiety of proceeds from sale of all confiscated articles except opium, to be given to apprehender, and the other moiety to the informer.
   N. B.—1. In case of opium cofiscated and declared by the Civil Surgeon to be fit for use, a reward of Rs. 1-8-0 per Seer to be given to apprehender, and a similar reward to the informer.
   2. If the fine or forfeiture be not realized, Board to order a reasonable reward not exceeding Rs. 200.
2. Undisposed fines to belong to Govt., but Board may appropriate any portion not exceeding one-half for rewarding informers, or compensating persons subjected to annoyance or injury.

C. CONFISCATED GOODS.

1. Except opium, such goods to be publicly sold by Collr.
2. Opium to be sent for examination to Civil Surgeon, and if declared fit for use to be transmitted to Govt. factories, or disposed of otherwise as Board shall direct, and if unfit for use to be immediately destroyed.

VII. PENALTIES.

A. FINE NOT EXCEEDING Rs. 50.

1. For non-production of license, by licensed manufacturer of country spirits, or by vendor of spirituous or fermented liquors or intoxicating drugs, on demand of Abkaree officer, or for breach of conditions of such license.
2. For wilful contravention of rules prescribed by Board for management of distillery.

B. FINE NOT EXCEEDING Rs. 200.

1. For sale in contravention of terms of license.

2. For permitting drunkenness, riot, or gaming, or allowing gatherings of notorious characters in licensed shop, or licensee receiving wearing apparel or other effects in barter for liquor or drugs.
3. For Abkaree officers delaying beyond twenty four hours, in reporting arrests and seizures, or carrying person arrested to Magte. or Collr.
4. For omission by proprietor or manager of a licensed English distillery to furnish notice, or statement, or list required from him, or wilfully acting in contravention of rules prescribed by Board.

N. B.—For a second offence license may be withdrawn.

C. FINE NOT EXCEEDING Rs. 200, AND CONFISCATION OF ALL UTENSILS AND INSTRUMENTS OF CONVEYANCE.

1. For possession of spirituous liquors manufactured in Foreign Territory without pass certifying payment of duty.

N. B.—Duty on such spirits to be charged on passing limits of the E. I. Company's territories subject to Abkaree Act.

2. For illegal possession or transportation by a person other than a licensed manufacturer or vendor, or a person authorized to supply licensed vendor without pass,

a. Of larger quantity of country spirits, taree, puchwye, or intoxicating drugs, except opium, than may be legally sold retail.
b. Of any spirituous liquors made at an English distillery.
c. Of any imported, or spirituous, or fermented liquors greater than two gallons.

N. B.—Not applicable to spirituous liquors, wine, or beer purchased for private use, and not for sale.

D. FINE NOT EXCEEDING Rs. 500.

1. For constructing or working a brewery, or manufacturing malt liquor without license.
2. For conveying or attempting to convey country spirits,

a. From a distillery without pass.
b. Exceeding quantity for which pass has been granted.

3. For introducing or attempting to introduce country spirits, manufactured at another place, into limits fixed for consumption of spirits manufactured at such distillery, without special pass.
4. For manufacture of country spirits, and sale of spirituous and fermented liquors and intoxicating drugs, by a person other than licensed manufacturer, or duly authorized to supply licensed vendors.

N. B.—Does not apply to auction sale of such articles purchased for private use, and so disposed of on quitting a station or after decease.

5. For sale of ganjah or bhang by cultivators to a person other than licensed vendor, or one duly authorized to purchase by pass or license from Collr.

6. For possession by a person other than licensed vendor of more than five tolahs of opium.

N. B.—If such opium exceeds 31¼ seers in weight the penalty to be increased to Rs. 16 *per* seer, the opium together with vessels and instruments of conveyance to be confiscated.

Exceptions to rule for possession of only five tolahs of opium.

a. Opium cultivators having newly extracted opium during the usual period, between full growth of poppy and delivery of produce to Opium Agent.

b. Travellers and visitants from foreign territory having foreign opium not exceeding two seers for private use.

c. Horse dealers with horses from beyond the South West frontier of the Govt. of the N. W. P. having not more than ten tolahs of foreign opium for each horse.

N. B.—If a larger quantity than the above be found, the excess is liable to confiscation, but owners not subject to arrest.

7. For connivance by proprietor, farmer, tehsildar, gomashta, or other manager of land, at manufacture of country spirits, or sale of spirituous or fermented liquors, or intoxicating drugs by an unlicensed person.

8. For resistance or obstruction to Abkaree officers in execution of their duty.

9. For refusal or neglect by a Police officer, whether in charge of Police station or not, on application of Abkaree officer, to assist in due execution of his duties.

10. For vexatious and unnecessary arrest of any person, or seizure of any goods or chattels.

N. B.—Aggrieved person may be awarded a portion of such fine as compensation.

11. For unlawful release or connivance by Abkaree officer,

a. At escape of person arrested, or at manufacture of spirits, or sale of spirituous or fermented liquors or intoxicating drugs, by any unlicensed person, or by a licensee contrary to the terms of his license.

b. In acting inconsistently with his duty in order to commit a breach of the Abkaree provisions, or to defraud Abkaree revenue.

12. For authorizing or connivance by a Police officer at establishment of unlicensed shop for sale of such (*ante*) liquors and drugs within his jurisdiction.

13. For reception by Abkaree officer of any unauthorized gratuity for doing or omitting to do any official act in official capacity.

E. FINE NOT EXCEEDING Rs. 500, AND CONFISCATION OF ALL UTENSILS AND INSTRUMENTS OF CARRIAGE.

For relanding or attempting to reland any spirituous liquors shipped for exportation without special pass from Collr. at place of exportation.

F. FINE NOT EXCEEDING Rs. 500, CONFISCATION OF OPIUM AND ALL VESSELS AND WITHDRAWAL OF LICENSE.

1. For sale by licensed vendor of adulterated opium, not being a preparation or admixture of opium for sale, of which such vendor may have taken out a license, or in exempted districts.
2. For sale or possession by licensed vendor of opium other than that supplied by Govt.

G. FINE NOT EXCEEDING Rs. 500, AND IMPRISONMENT FOR NOT EXCEEDING SIX MONTHS.

For maliciously giving false information against any person with view to cause arrest or search, or injury or annoyance to him, or to any other person as,

a. Being engaged in illicit manufacture of spirits.
b. Selling or possessing any spirituous or fermented liquors or intoxicating drugs in contravention of Excise law.

N. B.—Compensation of the whole or of a portion of the fine may be awarded to aggrieved person.

H. FINE NOT EXCEEDING Rs. 1000, AND CONFISCATION OF LIQUORS WITH ALL MATERIALS AND IMPLEMENTS OF MANUFACTURE.

1. For constructing or working an English distillery without license.
2. For removal or attempt to remove from any licensed English distillery,

a. Any spirituous liquors upon which duty has not been paid, or for the duty on which a bond has not been executed.
b. Any spirituous liquors for which a pass has not issued.

N. B. - If it appear that offence was committed with consent or knowledge of proprietor or manager, license may be withdrawn.

I. IMPRISONMENT NOT EXCEEDING SIX MONTHS PLUS PENALTY FOR FIRST OFFENCE.

1. For second conviction of offence already punished.
2. For every subsequent conviction after the second.

N. B.—Imprisonment as above, and for non-payment of forfeiture for a conviction by Magte. on information of Collr. or Abkaree officer, to be in the Civil Jail.

VIII. MISCELLANEOUS.

1. Govt. empowered to appoint Abkaree Comr., in which case powers of Revenue Comr. under excise law ceases.
2. Recovery of sums due under bond to be by the same process as recovery of arrears of revenue from farmers or their sureties, or by suit in a competent Court.
3. Attendance when required of an accused, in cases other than those of persons sent in custody by Collr. or Abkaree officer to be by summons, the rules for trial of criminal cases applying to such cases, and the time allowed for complaints being limited to six months from commission of offence.

4. Appeals from orders and sentences passed by Collr. lie to Comr. in the usual way.
5. Licenses for manufacture of spirits, and for sale of spirituous and fermented liquors not to be granted, nor duties leviable thereon farmed, without consent of Commanding officer, within,
   a. Limits of any Military cantonment.
   b. A circle drawn at a distance of two miles.
   c. Any other distance which Govt. may prescribe.
   N. B.—Any tenure granted by farmer or Collr. to be at once withdrawn.
6. In making arrests or search within limits of any cantonment, notice, whenever practicable, to be given to Commanding officer, otherwise such arrests and search to be at once reported to him.
7. The following provisions do not apply to town of Calcutta.
   a. Regarding grant of licenses for sale of spirituous and fermented liquors and intoxicating drugs.
   b. Regarding recovery of arrears of tax or duty under such licenses.
   c. Regarding illicit sale, carrying, or possession of such articles.
   d. Regarding infliction of penalties.
   e. Regarding appointment, duties, and responsibilities of Abkaree officers.
8. The following are the terms of imprisonment in default of payment of fine.

a.	When fine does not exceed Rs. 50.	2	months.
b.	Do. do. Rs. 200.	4	do.
c.	Do. exceeds Rs. 200.	6	do.

N. B.—Imprisonment can be determined on payment of fine.

BOARD'S RULES.

CHAPTER V.

I. PRINCIPLES OF EXCISE SYSTEM.

A. GENERALLY.

1. The object is to raise as much revenue as is compatible with the greatest possible discouragement of use.
2. No regulation of price to be allowed by Excise officers.
3. Licenses to be granted annually at commencement of year, and those granted at other periods to be in force till end of year.
4. Applications to open new retail shops to be sent to Magte., who will require report from District Supdt. of police on character of applicant.
   N. B.—1. When a shop has been reported unobjectionable no further enquiry is necessary.
   2. When a shop has not been reported upon, District Supdt's. opinion to be asked on renewal.

5. Without due notice licenses not to be given up at end of the year.
6. Each license to cover one shop. (Unregistered Shikmi shops not allowed).
7. Collr's. jurisdiction to be that defined in Act VI, of 1853, and a Collr. cannot license shops in another Collr's. jurisdiction, because such form part of an estate paying revenue into his own treasury.
8. Register of licenses to be kept.
9. Magte. to be furnished monthly with list of shops.
10. Distilleries and shops to be closed on line of march on approach of European troops.
11. Darogah to depute a subordinate to close a shop from the time the advance guard approaches till rear guard has passed onward a full mile.
12. Collr. to warn Darogah of approach of troops.
13. Civil officer with troops to see the closing of shops.
14. Compensation for closing of shops not to be treated as deduction from licensee's tax, but to be paid to party entitled and charged.

B. FIXED DUTY SYSTEM.

1. To be preferred to monthly tax system, and is applicable to,
   a. Ganjah.
   b. Opium.
   c. Spirituous liquors manufactured after English method.
   d. Country spirits generally.
2. The principle is to levy a certain amount of duty on the actual quantity of spirit or drug passing into consumption.
   N. B.—A license fee except for opium is levied for opening a shop for retail-vend of duty paid article.
3. When shop is closed owing to approach of European troops, certificate to be given of time of closure, and compensation to be fixed by Collr. with reference to average daily sales of the shop, the difference between average cost of manufacture and market price of sale minus duty and Rs. 10 % being vendor's profits on each gallon sold.
4. Amount of compensation to be decided by Board.
5. Quantity on which duty is levied to be shown in Returns of district in which consumed, and payment of duty to be credited in district in which paid, and shown by a separate red ink entry.
6. License fees to be paid monthly in advance for a whole month and not less.

C. MONTHLY TAX SYSTEM.

1. The retail vendor agrees to pay a certain amount of tax every month without reference to the actual quantity of the spirituous liquor or drug sold.

2. When shop is closed, owing to approach of European troops Darogah to give certificate to vendor, and calculate compensation at the monthly rate specified in the license plus Rs. 10 % for loss of profits.

N. B.—Compensation not allowed if shop is closed for less than six hours a day.

3. Compensation to be given for recall of licenses if for causes specified in Sec. 40, of Act XXI, of 1856.
4. No new shops to be opened under a monthly tax of Rs. 8, without Comr's. sanction.
5. New shops not to be opened near old ones, nor during the year.
6. Duties to be paid for a new shop or for the re-opening of an old one within half a mile of the boundary, to be the same as the nearest shop on the other side of the boundary, but beyond that distance shops may be opened at any tax, and the duties should be equalized.
7. Vendor's security should equal one month's tax, and should be collected every fifteen days, but payments for taree in the Patna and Bhagulpore Divisions, and in Monghyr are on a graduated scale.
8. Articles in store to be taxed at Fixed duty rate, when license is cancelled or surrendered.

D. FARMING.

1. Is prohibited.
2. Is the making over the monopoly of sale in a district to a contractor who undertakes to make an annual payment.

II. SPIRITS.

A. IMPORTED SPIRITUOUS AND FERMENTED LIQUORS.

1. Licenses may be granted for wholesale and retail vend to the same person at one time.
2. The fee for a wholesale license is Rs. 16, and is current in one district only, but for convenience of travelling merchants may be made general, due notice to Collrs. concerned being given.
3. The fee for retail license is Rs. 4. a month, but unless licensee holds a license to sell rum and country spirits for drinking on the premises, he cannot sell for that purpose, or less than one pint bottle.
4. Hotel licenses may be granted, with sanction of Magte. previously obtained, at a fee of Rs. 100 a year payable quarterly in advance.
5. Licenses to retail to passengers on board steamers, and other vessels doing duty in the inland or interport traffic of India, may be granted at a fee of Rs. 16. a year payable in advance.

B MANUFACTURE OF, IN INDIA, AFTER ENGLISH METHOD WHETHER IN A PUBLIC OR PRIVATE DISTILLERY.

1. Collrs. to grant licenses within their districts if at a distance of not less than twenty miles from Calcutta, otherwise Excise Supdt. of Calcutta will do so.
2. Applicants may be required to deposit as security a sum not over Rs. 1000, liable to forfeiture for breach of excise laws, and also forfeiture of license, but if license cease without forfeiture, deposit to be returned.
3. The deposit to be held liable for discharge of all payments.
4. Distiller to pledge his premises, works, and utensils for discharge of payments.
5. Distilleries to be licensed only when secured by a wall, and so constructed as to afford full security for the Govt. revenue, and licenses may be refused without assigning any reason except to superior officers in cases of appeal.
6. Licensed distillers to provide such residence for Excise officer on the premises as may command the entrance to it.
7. An excise establishment to be maintained at distiller's cost, payable in advance monthly, otherwise license may be cancelled.
8. Collrs, Dy. Collrs, and other subordinates have power to inspect the distillery at all times for,
   - *a.* Making any necessary experiments to estimate amount of duties.
   - *b.* Inspecting and measuring all stills and other vessels used in manufacture of spirits.
   - *c.* Gauging and proving spirits manufactured.
9. Licensed distillers to furnish a detailed statement of all Warehouses and apparatus within five days of receipt of license.

   N. B.—1. No vessels not entered in the statement to be used.
   2. All vessels used to be inspected, measured, and marked by Excise officer.
10. Five days' notice to be given to Excise officer, prior to commencement and discontinuation of distillation.
11. Excise officer to gauge and prove all spirits manufactured, and keep an account of all spirits removed under pass, or kept in store rooms, &c., exhibiting their quantity and strength.
12. No spirits to issue from a distillery without pass.

    NOTE.—This section is also applicable to country spirits.

C. SALE OF, MANUFACTURED IN THE ENGLISH METHOD.

1. Licenses to be granted on payment of fee of Rs. 16 a year.
2. Licenses may be granted for retail sale,
   - *a.* In districts in which duty on country spirits is levied at full rate of that paid for rum, the fee to retail both classes of spirit is Rs. 8 a month.

b. In other districts rate to be fixed by Board who also prescribe a special fee to be levied when license covers sale of only one of two classes of spirits.

NOTE.—This section is also applicable to country spirits.

D. REMOVAL OF, WITHOUT PAYMENT OF DUTY UNDER BOND.

1. Applies to all spirits manufactured after English method, whether in a public or private distillery.
2. Spirits not to pass out without payment of full duty, and marking of casks on each end with,
   a. Name of distillery.
   b. Known mark of proprietor.
   c. Quantity and strength of spirit as ascertained by a hydrometer.
3. Spirits for consumption in Calcutta can pass out without previous payment of duty for storage in Customs House, where rent at six pies *per diem* is charged when spirits remain above eight days.
4. Spirits for exportation by sea can be removed without payment of duty to Custom House, and from there on execution of bonds to pay full duty in case of failure to export, or to satisfy chief Customs officer, that the spirit has been landed at some other part within British India not being a free port.
   N. B.—Bond to be taken by Chief Customs Officer.
5. Respectable security for payment of such duty to be furnished, but which may be rejected without assigning any reason except in case of appeal.
6. Distillery and apparatus to be pledged for amounts which may become due.
7. On execution and acceptance of bond, pass for removal without payment of duty to be granted.
8. On spirit being brought to the Customs House, pass and distillery invoice to be produced, and spirit to be gauged and proved to ascertain strength, which if tallying with mark on cask, spirit to be allowed to pass, and if not, duty to be levied on the difference.
9. On writing off of entire bonded quantity, bond to be cancelled.
10. Entry of exports on bond to be signed by exporters.
11. Duty due under bonds to be recovered when the entire bonded quantity has not been written off.
12. Time-expired bonds may be renewed for not exceeding four months from date of expiration of first currency, and on expiration of second, such bonds to be adjusted, and duty on quantity of spirit unaccounted for to be levied.
13. Ullage and leakage to be allowed,
   a. On land journey from distilleries in Interior for,
      α. Distance not exceeding 100 miles ... . Rs. 5%.
      β. Do. above 100 miles but not exceeding 200 miles... Rs. 7½%.
      γ. Do. 200 miles ... ... Rs. 10%.

b. On sea voyage to another port in British India, not a free port for,
a. One month ... ... Rs. 2%.
b. Longer voyage ... ... Rs. 3½%.

14. Spirits for use as ship's stores during voyage may be shipped free of duty, on vessels clearing to ports not within the interport system of British India, the passes being detained till vessel is actually under clearance, and the shipments which have been made under bonds being cancelled on production of Preventive officer's certificate that there was no consumption in port.
15. Applications for licenses to use rum duty free in manufacturing sugar and molasses to be to Collr. of district in which the applicant's factory is situate, if not within twenty miles of Calcutta.
16. Rum duty free for such use may be removed under pass from licensed distillery, on execution of bond for payment of duty at prescribed rate within six months from date of bond, and at expiry of which, duty to be recovered, unless bond has been renewed.
17. Sureties to bond to be resposible for amounts due on bond.
18. Bonds may be renewed for not exceeding six months, when time expired bonds must be adjusted, and duty levied on quantity of rum deficient or unconsumed.
19. A preventive establishment costing Rs. 34 a month to be maintained, at expense of factory, at those factories where rum is used duty free, but if factory be attached to a licensed distillery, and within the distillery walls, no such extra establishment is required.
20. Collr. and other officers to have free ingress into such factory for inspection in the same way as if it were a distillery.
21. Rum for Commissariat and Ordnance Deptts. may be removed from distillery, on executing bond for payment of duty to be adjusted on receipts given by Heads of those Deptts.

NOTE.—This section is also applicable to country spirits.

E. FOR USE IN ARTS, MANUFACTURE, AND CHEMISTRY.

1. Licenses may be granted on payment of an *ad valorem* duty of Rs. 10% by Collr. of district unless within twenty miles of Calcutta, when by Collr. of excise revenue of Calcutta.
2. Within walls of licensed distillery in which manufactured, after payment of reduced duty of Rs. 10% *ad valorem*, or removed from distillery on payment of the same duty, and on execution of bond for payment of difference between reduced duty and full duty leviable on spirit used for con-

sumption, care being taken to render the spirit effectively unfit for human consumption.

3. The rules for bonds for exportation of spirit duty free and their cancellation to apply to such bonds.
4. Chemical examiner to Govt. to certify that the spirit by admixture has been rendered unfit for human consumption.
5. In order to fix amount of duty to be levied, market value of spirit to be fixed by Collr. subject to Comr's. revision.
6. Expenses to ascertain unfitness for consumption to be paid by applicant before removal.
7. Only 100 gallons to issue to one person or firm under one bond, a subsequent issue being only ordered when conditions of first bond have been satisfied.
8. License may be refused without assigning reasons except on appeal.
9. License to contain a stipulation that the spirit will be used only in certain premises which will be open at all times to inspection of Excise officer.

NOTE.—This section is also applicable to country spirits.

F. COUNTRY.

a. Under monthly tax system.

1. To be only when fixed duty system is impracticable.
2. License for an out still shop authorizes the working of one still only not measuring more than ten gallons.
3. If two or more stills be worked, separate licenses to be taken out by payment of an increased monthly tax.

b. Under fixed duty system either in private or public distillery.

1. Parties wishing to set up stills in a public distillery to apply to Collr. for licenses.
2. Subject to necessary restrictions any number of stills may be set up, no monopoly of distillation being allowed.
3. Licenses may be refused without assigning reasons except on appeal.
4. A Darogah or superior officer is in charge of each distillery, and is responsible for following duties.
   (i). To prove and measure spirit manufactured.
   (ii). To issue passes.
   (iii). To keep regular account of strength and quantity of all spirit manufactured showing how much has passed out, and how much is in store.
   (iv). To keep all registers and accounts.
   (v). To furnish statements to Collr.
5. A guard of peons is appointed to keep watch night and day, and to see that no spirit passes out without license, and no unauthorized person enters the distillery.
6. Residence for Excise officer to be provided on the premises, and the Excise officer and his subordinates are not to leave the distillery without permission.
7. Distillery gate to be opened at day break and closed at sunset the keys remaining with Excise officer.
8. No admittance except on business allowed, and none but Govt. servants, distillers, their servants, and licensed vendors to have ingress, a ticket, of egress and ingress being supplied to all laborers.

9. Persons entering distillery must obey Excise officer's orders, appeal being allowed to Collr. in case of dissatisfaction.
10. No still to be worked at night.
11. Materials for distillation to be stored, and suitable buildings constructed at distiller's cost.
12. All apparatus for use, and size and capacity of every still to be recorded and marked.
13. Distillers to keep regular account of distillation, showing,
    - α. Quantity manufactured daily in gross imperial gallons.
    - β. Quantity passed out.
    - γ. Do. in store.
14. Accounts and stores to be open at all times for inspection of distillery officer, Collr., and any officer deputed by Collr.
15. Stores of distillers whose license has been forfeited for misconduct, or breach of condition of license to be confiscated.
16. Wort prepared for distillation not to pass out.
17. The still and apparatus of a distiller permanently ceasing to manufacture to be removed within five days of closure, unless transfered, and in default of such removal rent to be charged, and if above ten days, still to be confiscated after due notice.
18. No spirit to pass out unless under license to be shown at the gate.
19. Prescribed rates of duty to be charged before spirits can pass out under pass, one part of which to be given to remover, and the other kept for record.
20. Excise officers not to regulate strength of spirit distilled; duty being levied at prescribed rate according to strength ascertained by a hydrometer.
21. Standard measures, hydrometers, and thermometers are supplied on indents.
22. Collr. to ascertain that subordinate Excise officers understand the use of the hydrometer
23. Standard Tables in English and Vernacular for following standards are supplied.

α.	When duty per Imperial gallon at London proof is	Rs. 3-0-0.
β.	When it is	Rs 2-8-0.
γ.	Do.	Rs. 2-0-0.
δ.	Do.	Rs. 1-8-0.
ϵ.	Do.	Rs. 1-4-0.
ζ.	Do.	Re. 1-0-0.

24. Duty to be charged will be the duty entered in the table in the column indicating the temperature shown by the thermometer opposite to the strength indicated by the hydrometer.
    N. B.—1. When no duty is shown exactly opposite to the strength indicated the next higher duty should be levied.
    2. Difference of less than one anna not to be taken into account.
    3. Before using the tables, the following process to be gone through.
    (i). Stirring the spirit thoroughly.
    (ii). Using and reading the hydrometer intelligently.
25. Hydrometers to be used carefully and spoilt ones to be rejected.
26. No pass to issue without payment of full duty except under Collr's. order, and spirits to issue only between 9 o'clock A. M. and noon, and between 3 o'clock P. M. and sunset, but no issue is allowed on Sundays.
27. A distillery fee must be paid.
    N. B.—Definition of distillery fee.
    A fee in addition to the prescribed duty *per* imperial gallon levied monthly from distillers on each still erected within enclosure as payment for use of distillery premises

The rate of the fee to be fixed by Board for each district, so that the aggregate of distillery fees covers expenses of keeping up distillery buildings, salaries of special distillery establishments, and contingent expenses of distillers, These fees are credited to the general excise revenue.

28. Accounts and statements to be kept by distillery officer, and to be attested by Collr., Asstt. or Dy. Collr. when visiting the distillery, when it must be ascertained that balance reported as in hand is in cash box.
29. Daily abstracts and certain monthly returns to be submitted to Collr.
30. Different sorts of spirits to be distinctly shown.
31. Collr. and Subdl. officers to visit distillery once a month, and excise Dy. Collr. once a week, the outlying distilleries being visited as often as practicable.
32. Collr's. annual report to show these visits, and to state whether distillery officers understand use of the hydrometer.

NOTE.—1. *Vide* pp. 136, 137, 138, Heading II. Divisions B. C. D. E. which apply *mutatis mutandis* to this section.

2. Definition of public central distillery.
Buildings constructed at Govt. expense for manufacture of country spirits, and surrounded by a wall with only one entrance, so that without Excise officer's cognizance no spirit can pass out.
3. These distilleries are erected at convenient points in each district. (*Vide* Board's rules Chap. IX, Sec. 3.)
4. Limits are defined round each distillery within which manufacture of spirit is prohibited.
5. In these distilleries manufacture is carried on by licensed distillers at their own cost and risk.
6. Board can sanction as contingent charges, payment of,
(i). Rent for distillery premises and ground rent for sales.
(ii). Rent for cutchery and other excise building.
7. Detailed information to accompany application for opening a new public distillery.

C. SALE OF, ON FIXED DUTY SYSTEM. (RETAIL TO CONSUMERS.)

1. Supplied to public through retail shops under license, in prescribed form, from Collr. on payment of fee payable monthly in advance to distillery officer.
2. Supply of licensed shops to be drawn from public or private licensed distilleries, but licensed vendor to have choice of shop from which to draw.
3. Retail license authorizes sale of all spirits in India, except imported spirit.
4. Licenses to be granted for retail vend in,
(i). Districts in which duty on country spirit has been fixed at the same rate as that for rum on spirits manufactured after the English method; the fee to retail both kinds of spirit is Rs. 8 a month.
(ii). Calcutta, under the same circumstances, Rs. 20 a month.
(iii). Other districts, rates to be fixed periodically which will be graduated according to sales.
N. B.—In such places distillery officer to authorize clearing, during the month, spirit up to the maximum covered by the class of license held, and if vendor towards close of month wishes to clear more, he has to pay difference between rate of fee on license held and that fixed for next higher class; so that holder may be unable to sell such quantity as would raise his shop to a first class one.

5. Payment of license fee to be noted on license.
6. The pass covers the spirit in transit from distillery to retail shop.
7. Passes to be returned to Darogah after expiration of time for which current.

III. OTHER EXCISEABLE ARTICLES.

A. TAREE AND PUCHWYE.

1. License for sale of fresh unfermented Taree may be granted when the fresh juice is in request at Re. 1 a year, but it does not authorize the storage of Taree in vendor's shop in a fermented state.
2. License may issue for retail of fermented Taree under the monthly tax system to highest bidder.
3. A bid may be refused if character of bidder is not satisfactory.
4. Puchwye is a liquor manufactured from fermented rice, and is retailed in the same way as Taree.

B. GANJAH, CHARUS, SIDDHI, BHANG, MAJUM.

a. Definitions of,

1. Ganjah. Dried hemp plant which has flowered, and from which the resin has not been extracted.
   (i). FLAT.—Plant dried as grown in its natural shape.
   (ii). ROUND.—Prepared by rolling each branch in the drying process, giving the leaves and flowers a rounded form, at the same time the thickest portions of wood are removed.
   (iii). CHUR OR RORA.—Fragment of leaves and flowers.
2. Charus. Resin collected from plant while growing.
3. Siddhi and Bhang with Subzi } Names given to larger leaves and capsules of the same plant from which an intoxicating drug is prepared.
4. Majum. A confection containing Siddhi.

b. Rules for cultivation, storage, transport, and sale of,

α. CULTIVATION.

1. No restriction allowed on cultivation, but preparation of plant to be used, stored, and sold as a narcotic, or stimulant. Prohibited except under certain rules.
2. Cultivator selling ganjah to a person not duly authorized, is liable to penalty.

β. STORAGE AND TRANSPORT.

(1). In ware-house in non-producing districts.

1. Excise officer to ascertain, prior to allowing ganjah to be stored in a licensed ware-house, that the seals of the bundles are not broken, and that the weight and sorts tally with that specified in the pass.
2. The bags chargeable with double duty to be then opened, and if Excise officer be satisfied that they contain Rora Ganjah as invoiced, he is to reseal them, and will also see the condition of the ganjah, and note these particulars in a book.
3. If particulars do not tally report to be made to Collr.

4. Full duty at the rate chargeable on the sort of ganjah in which any deficiency is discovered to be levied at once on deficiency of weight and on broken bundles, when the bundles in which any deficiency is discovered exhibit signs of being tampered with.
5. No bundles without original seal to be received in a registered ware-house.
6. Import Ware-houses to be registered, charge for seales and weights being borne by ware-housemen.
7. If Collr.be satisfied that ganjah, if stored in the ware-house, will be secure against fraud or depredation, he will grant certificate on following conditions.
   (i.) The ware-house to have one door and be secured with two locks, one key being with owner, and the other with supervising Excise officer.
   (ii.) No ganjah to issue except under Collr's. orders, in Excise officer's presence, in bundles as sealed, or if less than one bundle be delivered, remainder to be rescaled at once.
8. Registry may at any time be cancelled for,
   (i.) Breach of excise laws and rules.
   (ii.) Allowing building to be in a dangerous state for want of repair.

(2.) In storing supplies from producing districts.

1. Supplies by ganjah merchants can be obtained from licensed ware-housemen, or from cultivators, if the wholesale merchant has a pass from Collr. of importing district, and a license to purchase for export from Collr. of producing district.
2. Wholesale merchants or retailers to apply for passes from Collrs. of their own districts, and if granted, duplicate to be sent to Collr. of Rajshahye or other producing district, who may grant a license to purchase, and send it to supervisor of ganjah cultivation or other local Excise officer.
3. Licenses to purchase from cultivator or ware-houseman to stipulate purchaser's collecting (after purchase), the whole in a known place shown by supervisor.
4. A wholesale merchant authorized to purchase for export to give up his pass to local Excise officer on reaching the place where he proposes to purchase, and if license authorizing purchase has been received, purchases to be at once made.
5. The ganjah purchased to be weighed, packed, and sealed in bundles, and if such ganjah do not contain natural growth of wood and stalk, it is to be so packed and sealed that it may be distinguished from bundles of natural ganjah, and ganjah from which all the woody fibre has been removed to be packed in bags only sealed at each seam and at the mouth.
6. When ganjah is ready for despatch, local Excise officer to return the license to exporting merchant endorsing following particulars, whether for wholesale export or retail consumption.
   (i). Weight and number of bundles protected by pass to be charged with single, one and a half rates of, and double duty.
   (ii). Distinguishing marks by which bundles chargeable with each rate of duty may be known.
   (iii). Name of purchaser and charandar.
   (iv). Mode of conveyance by which to be transported with places, ware-houses, and shops, from and to which the transport is made.

N. B.—1. Entries to be signed by Excise officer.
2. Report of particulars to be made to Collr. and endorsed on duplicate of the pass which is to be forwarded to district whence received.

7. Exports to districts in the Lower Provinces allowed without pre-payment of duty, but before exportation is allowed to Foreign Territory, or to any district not in the Lower Provinces, duty to be levied at rates current in the Lower Provinces; but if exported by sea beyond British India, no duty to be levied.
8. Sales during transit may be made to authorized purchasers, the weight and number of bundles, and the rate of duty at which sold being endorsed on back of import pass by a competent Excise officer, who to certify that the seals of bundles sold have not been broken.
9. No allowance is made for wastage during transit to ware-houses or retailer's shops.

(3). Miscellaneous.

1. Licensed ware-houses in producing districts to be registered.
2. Persons found in unlicensed possession of ganjah to be fined, and the ganjah to be confiscated.
3. Ganjah in excess of pass not to be removed from ware-house.
4. Stock to be taken annually in March.
5. Deficiency between actual stock and that which should remain to be written off in the accounts under Comr's. sanction.
6. Refuse after careful examination and weighment by Collr. or Dy. Collr. to be destroyed in their presence with Comr's sanction, and which must be certified to.
7. Ganjah after storage in one district may be exported to another.
8. Register of Receipts and deliveries to be kept by Excise officer.
9. Transports of ganjah from ware-house to retailer's shop to be protected by pass which is to be duly registered.
10. Register of clearances and of duties and fees to be kept, and to be submitted quarterly for Collr's. signature.
11. Subdl. and trustworthy Excise officers may be authorized to receive payments of duty, and to grant passes within their Subdn. or circle, the amounts being transmitted at short intervals to the Treasury.
12. A return showing movement of ganjah to be submitted through Comr. annually in April to Board.
13. Licenses for sale of charus, siddhi, and majum to be given to highest bidders.

γ. SALE.

(1). Wholesale.

Wholesale dealer can sell only to another duly authorized dealer, or licensed retailer.

(2) Retail.

1. Is subject to general rules of fixed duty system, the fee being Rs. 4 a month.
2. Duty to be paid at rates fixed for the time being by Board before clearance, and is to be calculated on gross weight of sealed bundles of ganjah removed from ware-house to retailer's shop.

The duty is,

(i) One and a half rates for any ganjah from which any part of natural growth of wood has been removed.
(ii.) Double duty for any ganjah from which all the woody fibre has been removed.

(3) Miscellaneous.

1. Cultivator to take out license to retain possession of drug.
2. Landholders are responsible for permitting unlicensed sale within boundaries of their estate.

IV. FINES AND FORFEITURES.

1. One-half to be given to the informer, and the other half to the apprehender.
2. When realized and awarded to be disbursed at once if amount does not exceed Rs. 100, but if exceeding that amount Rs. 100 should be disbursed at once, balance being kept till Board's sanction is obtained after period of appeal has passed, or if appeal has been rejected.
3. If not paid, adjudicating Magte. to be moved to issue his warrant for realization of penalties by distress and sale of offender's movable property.

V. MISCELLANEOUS.

1. Prisoners for breach of excise laws cannot be required to pay diet money.
2. Following amounts of security to be taken.
   a. From Darogahs ... ... Rs. 1000.
   b. From Mohorirs ... ... Rs. 250.
3. No larger security to be demanded than necessary with reference to funds likely to be entrusted.
4. Quarterly and annual returns of excise revenue, and of consumption of exciseable articles, to be submitted to Board through Comr.
5. The following are the penalties for offences connected with sales.
   a. Fine not exceeding Rs. 500.
      (i) Sale of exciseable articles by unauthorized person excepting sales by auction of domestic property.
      (ii.) Sales by unlicensed holder of adulterated opium, and possession by him of any but Govt. opium.
      (iii.) Connivance at, or abetment of, unlicensed sales of exciseable articles by landholder or his agent.
   b. Fine not exceeding Rs. 200.
      (i.) Permitting drunkenness or disorderly conduct, &c., or receiving wearing apparel or effects in barter.
      (ii.) Whole sale by retail licenses, and *vice versâ*.
   c. Fine not exceeding Rs. 50.
      (i.) Non-production of license on Police officer's demand.
      (ii.) Any other breach of license for which a special penalty is not provided.
6. The following are penalties to which Police officers are liable for excise offences.
   a. Up to Rs. 500.
      (i.) Vexatious search, seizure, or arrest.
      (ii.) Unlawful release of, or connivance, of person arrested under excise laws, or for connivance at breach of these laws.
      (iii) Asking or taking any unauthorized gratuity.
      (iv.) Connivance at or omission to report illegal poppy cultivation.

b. Up to Rs. 200.

(i.) Delay to report arrest, seizure, or search beyond twenty four hours.
(ii.) Delay in sending person arrested or articles seized to Magte.

7. Imprisonment to be in criminal jail in following cases, otherwise in the Civil Jail.

a. If offender be a Police or Excise officer,
b. If offender against opium law be a Govt. officer of any class.
c. For following offences against excise law.
(i.) Allowing disorderly conduct, &c., in a retail shop.
(ii.) Obstruction of Police or Excise officers.
(iii.) Maliciously giving false information.

8. Conditions common to licenses for retail vend.

a. Articles for sale to be procured in authorized manner.
b. Only the article for which license has been taken out must be sold.
c. Sales to be in place or places specified in license.
d. No wearing apparel or goods to be received in barter.
e. No sale to be made before sunrise and after 9 o'clock P. M.
f. No drunkenness or disorderly conduct to be permitted, and no bad characters to be allowed to congregate.
g. Sign-board, describing in English and vernacular the article to be sold, to be constantly suspended at entrance of shop.
h. Police entitled to inspect license and accounts, and enter shop at any time.

CHAPTER X.

OPIUM.

ACT XIII OF 1857.

I. SUPERINTENDENCE OF PROVISION OF OPIUM FOR GOVT.

1. To be entrusted to Agents or other Covd. servants appointed by Govt. who will be subordinate to the Board of Revenue in Calcutta.
2. To be also by Dy. Agents, Sub. Dy. Agents, or other officers Covd. or Uncovd. appointed by Govt., who will be subordinate to the Agents.
3. To be also by Collr. who is *ex-officio* Dy. Agent.

N B.—Duties and powers of Dy. Agents and sub Dy. Agents to be regulated by Board with sanction of Govt.

II. POSITION OF OFFICERS.

1. Are amenable to the Civil Courts for all acts done in official capacity, but suit not to lie unless application for redress be first made to Agent.
2. After doing this, redress may be sought for either in Civil Court or before the Board.
3. Board may themselves conduct or defend suits, or appoint any officer to do the same.
4. Opium officers are not to institute suits in Civil Courts without Board's sanction.
5. Govt. Pleaders to conduct Govt. suits for opium Agents. (Board's rules, cl. 22, Sec. 1 Chap III, p 36.)

III. CULTIVATION OF POPPY AND MANUFACTURE OF OPIUM.

1. Prohibited except on account of Govt. in Lower Bengal.
2. Govt. of India may allow cultivation and manufacture without license of opium officers in any district, and when the order has been published, provisions of Act will cease in such district.

N. B.—1. Govt. can prescribe rules for delivery of opium.
2. When such rules have been passed, any violation of them is punished by a penalty not exceeding ten times the fixed price of opium sold (in violation of rules), or by fine not exceeding Rs. 500 if the amount of penalty be less than Rs. 500, and by confiscation of opium.
3. Such penalties to be adjudged by a Magte. on information furnished by a Govt. officer, or by any other person.

3. To be under licenses in prescribed form, which shall specify number of bigahs engaged by license for cultivation.
4. A counterpart of the license to be taken from cultivator.

5. Cultivators are to have the option of entering into engagements to cultivate, and officers compelling cultivation are liable to dismissal.
6. Licenses to cultivate may be withheld subject to appeal.
7. Board to fix limits within which licenses may be granted, and the price to be paid to cultivators.

N. B.—Price to be fixed at a certain sum *per* seer of 80 Tolahs for opium of a certain standard consistence, and subject to a rateable deduction for opium of consistence below the standard.

THE FOLLOWING ARE THE BOARD'S RULES ON THIS SUBJECT. (SEC. 14. CHAP. V, P. 73.)

8. Fees are not to be charged for licenses, the vendor taking all his opium at the fixed price from the Collectorate.
9. Licenses are not to be sold by public auction, nor granted to the vendor who takes the most opium each month.
10. A clause is to be inserted in the license binding the vendor to account satisfactorily (if necessary) the reason of the opium taken by him falling considerably short of what may be estimated to be the average sales from his shop, the object being to check smuggling and to prevent stipulations being made as to the quantity to be taken.
11. Interference not allowed with licenses.

N. B.—Collr. can only sell opium direct to consumers when there is a successful combination among vendors to keep up prices so high as to make consumers use contraband opium.

12. Retail licensees may sell opium obtained from the Collectorate without further payment to Govt., and without finding security, the sale being however limited to five tolahs.
13. Register showing number of licenses issued, and quantity of opium cleared by each vendor, to be kept by officers issuing licenses.
14. Licenses to be granted annually to take effect from commencement of official year. Those granted in any other part of the year to be for the current year only.
15. Application for licenses for retail vend to be sent to the Magte., who will consult the District Supdt. of Police.
16. Licenses may be given up at the end of the year if the licensee gives notice of withdrawal fifteen days' prior to expiration of the year.
17. One license to cover only one shop.
18. Dependent shops if unregistered are not allowed.
19. A list of all shops opened and closed to be sent monthly to the Magte.

IV. WEIGHMENT OF OPIUM AND DELIVERY OF THE SAME.

1. Delivery to be made by cultivators to such officers as the Agent may direct.

2. Such opium is not liable to distress or attachment by any proprietor or farmer for recovery of arrears of rent, or by any other creditor of a cultivator under any order, or decree of Court, but the value of the same may be attached.
3. All opium delivered prior to its being sent to the Sudder Factory is to be weighed, examined, and classified according to its quality and consistence in the presence of the cultivators.
4. When a cultivator is dissatisfied with the weighment he may take the opium to the Sudder Factory, or may have it sent separately.
5. Opium forwarded or delivered at the Sudder Factory to be weighed and examined there by the Opium Examiner, or other properly qualified officer.
6. The quality and consistence of opium and the deduction from, or additions to, the standard price to be determined by result of examination.
7. The Examiner's or Agent's opinion to be final.
8. Opium delivered to a district officer or at the Sudder Factory when suspected of adulteration to be sent for examination to the Examiner, notice being given to the cultivator.
9. If opium on such examination be declared adulterated, Agent to order confiscation, and such order shall be final.
10. Prior to weighing, district officer annually to examine weights and scales used, reporting the result to the Agent.
11. Agent to make similar examination of those used in the Sudder Factory, reporting result to Board.
12. Weights and scales not strictly accurate are not allowed to be used.
13. Weighing officers to see that opium is weighed fairly with an even beam, no excess weight for turning scale, or as an allowance for dryage and wastage being allowed.

V. ADJUSTMENT OF CULTIVATOR'S ACCOUNTS.

1. To be annually by district officers after conclusion of weighing and examination.
2. Balance to be recovered by district officers, by distress and sale of property of defaulter, or his surety, under the same rules as the property of defaulting cultivators in estates when held khas are distrained and sold for recovery of arrear of rent or revenue.

N. B.—Warrant of distress and sale not to be issued by district officers without Agent's sanction.

VI. RESTRICTIONS ON ILLEGAL CULTIVATION.

1. Poppy plants are to be destroyed, and if opium has been therefrom extracted, such opium to be confiscated.
2. Proprietors, farmers, tehsildars, gomashtas, and Managers bound to give immediate information to Police, Abkaree

Darogahs, Opium gomashtas, Magtes., Collrs., officers in charge of Abkaree mehals, Agents, Dy. Agents, and Sub-Dy. Agents.

3. Police and Abkaree Darogahs, opium gomashtas, all native officers of Govt., chowkeydars, pykes, and other village police officers are bound to give immediate information to their superiors, who will transmit the same to the Sub-Dy. Agent or other officer superintending cultivation of poppy, or to Collr., or officer in charge of Abkaree mehals, where the poppy is not so cultivated.
4. Police or Abkaree Darogahs or opium gomashta receiving information of illegal cultivation to proceed forthwith to the spot, and if the information be correct, will attach the crop and report the same immediately to his superior officer, taking security from cultivator for appearance before Magte., and in default of such security to send him in custody.
5. Proprietors and other landholders are entitled to attach poppy grown illegally, reporting the attachment immediately to the nearest Police or Abkaree Darogah, or opium gomashta, who will then act as above.

VII. ILLEGAL EXACTIONS OF RENT BY LAND-HOLDER FROM RYOT.

1. Ryot, or Sub-Dy. Agent, or other district officer may institute a suit to recover the same before the Collr.
2. The suit to be for the sum exacted, together with a penalty of treble the amount exacted.
3. The suit to be tried as a summary suit.

VIII. ADJUDICATION OF PENALTIES.

1. By Magte. on information of Dy. Agent, or Sub-Dy. Agent in districts where poppy is cultivated for Govt.
2. By Magte. on information of Collr. or officer in charge of Abkaree mehals in other districts.
3. Information to be laid within one year after commission of offence.
4. Adjudicating Magte. to be moved to issue his warrant for realizing penalties by distress and sale of offender's movable property. (Board's rules, Cl. 5 A, Sec. 18, Chapter V p. 81).

IX. DISPOSAL OF FINES AND FORFEITURES.

1. One-half of all fines and forfeitures plus reward of Re. 1-8-0 for each seer of opium confiscated and declared by the Civil Surgeon fit for use to be awarded to apprehending officer.
2. The other half of such fines and forfeitures plus reward of Re. 1-8-0 *per* seer of opium confiscated as above to be given to the informer.

3. If the fine or penalty be not realized Board to grant a reasonable reward not exceeding Rs. 200.
4. Rewards are to be paid at once. (Board's rules, Cl. 4, Sec. 18, Chapter V, p. 81).
5. Fines and forfeitures realized and awarded to be disbursed at once if amount does not exceed Rs. 100, but if exceeding that amount, Rs. 100 should be disbursed at once, the balance being kept till Board's sanction is obtained after period of appeal has passed, or the appeal has been rejected. (Board's rules, Cl. 5, Sec. 18, Chapter V, p. 81.)

X. FINES AND PENALTIES.

A. DISMISSAL FROM OFFICE, AND FINE NOT EXCEEDING Rs. 500.

If opium officer receive any fee, gratuity, perquisite, or allowance other than the authorized allowance of situation from any cultivator or other person concerned with opium.

B. FINE NOT EXCEEDING Rs. 500, UNLESS LAND ILLEGALLY CULTIVATED EXCEED 20 BIGAHS.

WHEN FINE TO BE Rs. 25 PER BIGAH AND CONFISCATION OF OPIUM, AND IF OPIUM BE NOT SEIZED, A FURTHER FINE NOT EXCEEDING Rs. 32 PER BIGAH OF LAND ILLEGALLY CULTIVATED.

1. Cultivating poppy without license from Sub-Dy. Agent or other duly authorized officer.
2. Causing, encouraging, or promoting illegal cultivation.
3. Land-holders and others knowingly neglecting to give information of illegal cultivation.

C. PENALTY NOT EXCEEDING TEN TIMES FIXED PRICE OF OPIUM SOLD, OR FINE NOT EXCEEDING Rs. 500 IF PENALTY BE LESS THAN Rs. 500, AND CONFISCATION OF OPIUM IF FOUND.

1. Cultivator embezzling.
2. Cultivator otherwise illegally disposing of any part of opium produced.

D. FINE NOT EXCEEDING Rs. 1,000 IF OFFENDER BE AN OPIUM OFFICER, OR FINE NOT EXCEEDING Rs. 500 IF OFFENDER BE ANY OTHER PERSON.

1. Police officers and others neglecting to give information of illegal cultivation.
2. Police and other officers conniving at illegal cultivation.

E. FINE NOT EXCEEDING Rs. 1,000 UNLESS OPIUM DISPOSED OF EXCEEDS $31\frac{1}{4}$ SEERS, WHEN FURTHER FINE NOT EXCEEDING Rs. 32 PER SEER FOR OPIUM IN EXCESS OF THAT WEIGHT, AND CONFISCATION OF OPIUM.

a. Persons illegally purchasing or receiving opium, from,
   1. Cultivators or other persons who have entered into engagements for cultivation of poppy.
   2. Persons employed in opium Deptt. by Govt.

3. Persons who have entered into engagements for bargaining for purchase of opium with cultivator.
4. Persons causing or encouraging cultivator to embezzle, or illegally dispose of any opium.

b. Opium officers conniving at embezzlement or illegal disposal of opium.

F. PENALTY OF THREE TIMES AMOUNT ADVANCED.

Cultivator receiving advances, and neglecting to cultivate full quantity of land.

N. B.—1. Penalty to be adjudged by Dy. Agent or Collr. on complaint of sub-Dy. Agent, or other properly authorized officer.
2. Appeal allowed to Agent whose decision is final.

G. IN ADDITION TO PENALTY ATTACHED FOR OFFENCE, IMPRISONMENT NOT EXCEEDING SIX MONTHS.

Conviction of an offence after having been once convicted of a like offence.

H. IN ADDITION TO PUNISHMENT FOR FIRST OFFENCE, IMPRISONMENT NOT EXCEEDING SIX MONTHS.

Every subsequent conviction after second.

XI. MISCELLANEOUS.

1. Imprisonment in default of payment of fine and penalty not to exceed six months.
2. This imprisonment to terminate on payment of fine or penalty.
3. Imprisonment to be in Civil Jail for,
   a. Imprisonment for repetition of offences.
   b. Non-payment of fine or penalty.
   Exceptions to b.
   (i). Govt. officer
   (ii). Village Police officers } if convicted for,
   α. Taking bribes.
   β. Illegal purchase of opium from cultivator.
   γ. Neglecting to give information of illegal cultivation.
   δ. Conniving at illegal cultivation.
4. Collr. to submit timely indents to Board for supply of opium and Collrs. who receive supplies direct from Patna, to submit indents to Agent at Patna. (Board's Rules, Cl. 9 Sec. 14, Chap V, p 74.)
5. When opium is supplied to any district by means of public carriage without any guard at the supplying depôt, the following rules to be observed.
   Immediately on receipt of opium a receipt to be sent to Board, specifying,
   a. Gross weight of each chest.
   b. State of gunny coverings.

c. State of seals of the lid.
d. Number and marks in each chest, and statement whether chests have been tampered with, and a certificate that opium is kept in secure custody.
e. On opening chest, in whose presence opened.
f. The following particulars.
α. Number of cakes in chest.
β. Contents of each paper cover.
(Board's rules, Cl. 9 A, Sec. 14, Chap. V, p 74.)

6. Opium to be kept under the same custody as treasure, and not to be sold in quantities less than one cake by Collr. or Darogah. (Board's rules, Cl. 10, Sec. 14, chap. V, p. 74)
7. When Treasury is full, opium to be kept in some other safe place secured and guarded in the same way as a Treasury. (Board's rules, Cl. 11, Sec. 14, Chap. V, p 74.)
8. Statements in prescribed form are to be kept in each district, of daily,
a. Balance of opium in store.
b. Disbursements of opium.
(Board's rules, Cl. 11A Sec. 14, chap V, p. 74.)
9. When Civil Surgeon declares confiscated opium to be fit for use, it is to be carefully packed and sent by *Dak Banghy* to Patna, and if the quantity be too large for such transit conveniently, Board's orders to be obtained, the Collr. reporting the most convenient method of transit. (Board's rules, Cl. 12, Sec. 14, chap V, p 74.)
10. Whenever a despatch of opium in transit is handed over from charge of one official to another its gross weight should be ascertained and recorded. (Board's rules, Cl. 13, Sec. 14, chap V, p 74.)

XII. RULES OF BOARD OF REVENUE REGARDING MADAD AND CHANDOO (PREPARATION OF OPIUM.) SEC. 15 CHAP V, p. 74.

1. Licenses for these preparations to be granted to the highest bidders, but not at a lower rate than Rs. 4.
2. Opium vendors if unwilling are not to be required to take out licenses for these preparations.
3. Opium required for these preparations to be bought at the Collectorate only and not from license opium vendors at the price fixed by the Board.
4. Registers to be kept of licenses granted for sale of these preparations and of the quantity of opium purchased from the Collectorate for their manufacture.

CHAP. XI.

STAMPS.

ACTS X OF 1862, AND XXVI OF 1867.

NOTE.—The general Stamp Act (XVIII) of 1869 repeals many provisions of these two Acts, but as the new Stamp Act has not been added to the subjects for examination, it has not been abridged in this work. The reader's attention is however directed to it.

I. DEFINITIONS.

STAMP.....Except when contrary appears from context, a stamped piece of paper, or other stamped material for writing on.

VALUE OF A STAMP.
A sum indicated by words or figures duly impressed upon such piece of paper or other material.

BILL OF EXCHANGE.
Includes a Hoondee or any other similar instrument.

DEED.....Includes every instrument of the nature of a deed, whether under a seal or not.

PAPER.....Includes parchment, vellum, or other similar material.

SHEET.....A stamp paper, or other material of the size prescribed by the Govt. of India.

HIGH COURT....Highest Court of appeal in every part of British India to which this Act extends.

IMMOVABLE PROPERTY.
Includes land, and every benefit to arise out of land, and things attached to the earth, or permanently fastened to any thing which is attached to the earth.

MOVABLE PROPERTY.
Property of every description except immovable property.

II. STAMP DUTIES.

1. To be required for deeds, instruments, and writings of the kind indicated in Schedule A to the Act (X of 1862.)
2. To be affixed on different kinds of deeds. *(post)*.

III. JUDICIAL STAMPS.

1. No instrument or writing of any kind requiring stamps as in Schedule B shall be filed, exhibited, or recorded in any Court of Justice, or Govt. office, except a Court established by

Royal Charter, or Court of Small Causes, or received by a public officer unless stamped with proper value.

N. B.—*a*. Does not repeal any special provision of the Civil Procedure Code, or other Act, or Regulation for using unstamped paper in judicial proceedings.

b. The exception regarding "Court established by Royal Charter, does not apply to the High Court N. W. P. [This Proviso has retrospective effect from 13th June 1863].

2. Half the amount may be refunded,

a. When an application of the plaintiff reciting the substance of any agreement, compromise, or satisfaction is presented in a Civil Court before the suit is called up for settlement of issues.

b. In suits in which the summons to the defendant shall be for the final disposal of the suit, and in the Mofussil Small Cause Courts before the hearing has commenced.

N. B.—1. In such cases the Court must be satisfied that such agreement, compromise, or satisfaction has been actually made.

2. The refund not to be made, if the adjustment between the parties be such as to require the passing of a decree on which process of execution can be taken out, or in any appealed suit.

3. No Justice of the Peace nor any officer shall receive or attest an affadavit (not made for immediate purpose of being read or filed in a suit) unless bearing a proper stamp under Schedule A.

4. Decision of questions regarding valuation of claims to be by Court in which the plaint on appeal is filed subject to any appeal to which the orders of such Court are open.

IV. ADHESIVE STAMPS.

1. To be used for receipts and drafts or orders for paying money on demand, and bearing date on which draft or order is made.

2. To be used for transfers of shares of Banks or Joint Stock Companies when such transfers can be affected by simple endorsement.

3. To be used for deeds other than the above, when authorized by Govt. of India in the whole or any part of British Territories in India.

4. To be used for foreign bills of Exchange, all bills drawn within but payable out of British India, and all bills drawn out of British India.

5. To be used for a bill of Exchange drawn out of British India, whether it be a single bill or one of a set of two or more bills before presenting the same for acceptance, or for payment, or for endorsement, or for transfer, or for in any way negotiating such bill.

6. Of one anna to be used for draft on order for paying money on demand.

N. B.—*a*. Adhesive stamps used for 1, 2, and 3 shall, before passing out of the hands of the person using the same, have endorsed thereon his name, or the initial letters of his name, or such other endorsement showing that the stamp has been used.

b. Adhesive stamp used for 5 shall, before passing out of the hands of the person using the same, have endorsed across the bill his name, name of his firm, date of day and year, or any mark or other device showing that the bill has been used.

c. Adhesive stamp used for 6 to be cancelled by person using the same; if not, by person receiving the draft or order, who shall charge the same from person using the stamp, and deduct it from amount of draft or order.

V. EFFECT OF UNSTAMPED WRITING.

1. Shall not be received as creating, transfering, or extinguishing any right, or obligation.
2. Shall not be received as evidence in any Civil proceeding in any Court of Justice, whether established under Royal charter or not.
3. Shall not be acted upon in any such Court or public office.
4. Shall not be registered in any public office, or authenticated by any public officer.
5. Shall be admitted as evidence in criminal proceedings.

VI. REMEDY FOR ACCIDENTAL EXECUTION OF A DEED ON AN INSUFFICIENT STAMP.

1. If Collr. be satisfied that the omission is accidental and not fraudulent, deed if presented to Collr. within six weeks from its execution may be properly stamped on payment of balance of proper stamp, and double the amount of the deficit as penalty.

N. B.—The penalty may be remitted if omission arose solely from urgent necessity or unavoidable accident.

2. If the deed be presented after six weeks from execution, but within four months of that date, the penalty will be treble the deficit, and if after four months, twenty times the deficit.

N. B.—Collr. to determine whether on payment of penalty a deed executed on unstamped or insufficiently stamped paper shall be stamped, and in cases of doubt he must decide the proper amount of duty to be impressed upon any deed.

3. The Board is empowered to order the proper stamp to be impressed when Collr. has ordered an improper stamp to be impressed, and which order has not yet been executed, on payment of prescribed stamp and penalty (*ante*); and to order mitigation or refund of any penalty.

N. B.—The stamp so impressed to be taken as the proper stamp.

4. The Civil Court is empowered in such cases to receive in evidence such documents, on payment of penalty, and of proper stamp duty to be determined by the Court whose decision is final.

N. B.—1. Such payments to be entered in a book, endorsed on back of document, and be signed by the Court.
2. Returns of such duty and penalty to be made monthly to the Collr.
3. Such payments to be made over to the Collr.
4. When such documents with the necessary endorsements are presented to the Collr., he is to properly stamp them.
5. Court may mitigate penalties.

Exceptions—1. Bills of Exchange and money orders of any kind.
2. Receipts for money.

5. No unstamped or insufficiently stamped deed to be stamped except as provided above.

6. Persons paying penalties under 1, 2 and 4 are exempt from further penalties.

7. Procedure for determining proper amount of stamp duty to be impressed on any deed in cases other than those provided in 1, 2 and 4.

a. Application to be made to Board direct, or through Collr. for an adjudication in doubtful cases.
b. Fee of Rs. 10 to be paid.
c. Board then to determine the stamp on payment of which the document to be properly stamped.
N. B.—Such deed to be received as evidence in any Court of Justice.

8. Cost of transmitting a document, and of registering the same to be paid by applicant.

9. Govt. not responsible for loss of, or damage to, any document unless caused wilfully, fraudulently, or by gross negligence.

VII. DAMAGED AND SPOILED STAMP.

A. CIRCUMSTANCES UNDER WHICH RENEWAL MAY TAKE PLACE.

1. If the paper has been damaged or spoiled by accident or error in drawing up, or copying deed, &c., discovered before final execution.

2. If the death or refusal of the party executing the deed, &c., causes it to remain incomplete and useless.

3. If by the refusal of any office or trust which may be granted by a deed, &c., it has failed the intended purpose.

4. If the deed, &c., duly stamped shall not have been finally executed owing to the discovery of the occurrence of accident or error in drawing it up, or copying it, which consequently renders it useless.

5. If by reason of failure of consideration the transaction intended by such deed, &c., cannot be effected, or that it has been effected by some other deed, &c., duly stamped.

6. In case of Promissory Notes, Bills of Exchange, or the like, if by non-delivery to the payee or his agent or from other cause the same has not been used.
7. In case of Bill of Exchange other than a Bill drawn in sets if not presented for acceptance.

Exceptions.

1. Bill of Exchange drawn in a set, if any of such set shall have been delivered to the payee.
2. Any adhesive Stamp.

B. PROCEDURE FOR RENEWAL.

1. Application to be preferred to Collr. within six months from date of stamp being damaged.
2. Collr. will then repay the value of damaged or spoiled stamps instead of granting a new stamp or grant a stamp of similar or equal value to that spoiled or damaged.

VIII. CHIEF PROVISIONS OF LAW REGARDING STAMP VENDORS.

1. Vendors to be licensed under certain conditions, the licenses being revoked by the granting authority, their duration being, if necessary, limited.
2. A vendor refusing or omitting to render any account required from him, or to allow the inspection of his accounts and stores in hand, may be proceeded against for recovery of value of balance of stamps, or of money due against him, in the same way as persons proceeded against for arrears of rent or revenue due to Govt.
3. On death of a vendor, person in possession of his effects to return unsold stamps and accounts, within a prescribed time, to an officer duly authorized by the Collr. on pain of a fine not exceeding Rs. 500.
4. Sureties of vendors refusing to make good value of balance of stamps, or balance of money standing against a deceased vendor, may be proceeded against, in the same way as persons proceeded against, who are sureties of parties owing rent or revenue to Govt.
5. On death of a vendor or on expiration or revocation of his license, the stamps in his possession to be returned to Collr. within three months from demise of such vendor, or from the date of the expiration or revocation of his license.

N. B.—Collr. to repay the amount paid to Govt. by him after deduction of per centage or discount allowed.

IX. PENALTIES.

A. GENERALLY.

a. Fine not exceeding Rs. 100.

1. For not cancelling an adhesive stamp used for,
   a. Writing or giving any receipt.
   b. Discharging, or making, or signing any draft or order, or any other deed.

2. For refusing to provide a stamp for payments of money.
   N. B.—Expense of providing a stamp of any bill of Exchange, letter of credit, draft, cheque on a banker or other person, Promissory Note, or other obligation for payment of money made or drawn in British India,) not being a bond, instrument, or writing bearing attestation of one or more witnesses) to be borne by person making or drawing the same.
3. For selling old stamps when the commencement of the use of new stamps has been ordered.
4. For selling stamps without license.
   Exceptions. Adhesive stamps, stamps for receipt, bills of Exchange, Promissory Note, or other money order, or agreement for loans, or bill of lading.

b. Fine not exceeding Rs. 100, or a sum equal to ten times value of stamp omitted to be used, if the sum so calculated exceed Rs. 100.

1. For drawing, accepting, endorsing, negotiating, paying, or receiving payment of any bill of Exchange, Promissory Note, draft, cheque, or other similar instrument (except by affixing an adhesive stamp on unstamped or insufficiently stamped paper, or other material.
2. For making, exerting, signing, or being a party to any deed, &c., engrossed on unstamped or insufficiently stamped paper, or other material.
   N. B.—These penalties to take effect unless a higher penalty is imposed.
3. For presenting for acceptance, or for payment, or accepting, paying, endorsing, transferring, or negotiating a bill of Exchange drawn out of British India, without affixing an adhesive stamp.
4. For refusing or neglecting to cancel any adhesive stamp affixed to a bill of Exchange drawn out of British India.
5. For issuing a draft or order for payment of money on demand, which requires the affixing of an adhesive stamp of one anna.

c. Fine not exceeding Rs. 500.

1. For drawing post dated bills of exchange.
2. For taking, receiving, accepting, paying, endorsing, transferring, or negotiating post dated bills of Exchange.

d. Fine not exceeding Rs. 500, and five times amount of excess duty.

1. For not fully and truly setting forth amount of purchase money in a conveyance of real or personal, movable or immovable property.
   N. B.—Both purchaser and seller are liable to the penalty.
2. For inserting a sum less than the actual purchase money in preparing a conveyance.

e. Fine not exceeding Rs. 1,000.

1. For drawing bills of Exchange within British India purporting to be drawn in a set of two or more, and not drawing the whole number of the set.
2. For executing or receiving only one number of a policy of marine insurance within British India, when the same purports to be drawn in a set of two.

B. FOR OFFENCES OF LICENSED VENDORS.

a. Fine not exceeding Rs. 50.

For not affixing license and Bengali copy of the Schedule of the Act in a conspicuous place where stamps are sold.

b. Fine not exceeding Rs. 100.

1. For omission of endorsement on back of stamp.
   Exceptions. The same as in A 4.
2. For delay in issuing stamps.

For accepting any consideration other than that authorized.
For selling old stamps when commencement of use of new stamps has been ordered.

c. Fine not exceeding Rs. 500.

Non-delivery of stamps and balance of money in hand within a reasonable time on determination of license.

N. B.—Does not protect offender from prosecution for embezzlement, or from any proceedings instituted in the same way as proceedings for recovery of arrears for revenue or rent due to Govt.

d. Fine not exceeding Rs. 500, or imprisonment of either description not exceeding three months or both.

Knowingly making a false endorsement.

e. Imprisonment of either description not exceeding six months, —or fine not exceeding ten times of value demanded or accepted, or both.

Accepting any consideration exceeding value of stamp.

N. B.—Value of excess may be refunded out of the fine.

C. ADJUDICATION OF,

1. Prosecution to be only at instance of Collr. or any specially authorized officer.

Offences to be tried by an officer with full powers of Magte., or by a Sub Magte. of First class, or by a Justice of the Peace.

3. Fine to be levied by,

a. Distress and sale of goods and chattels of offender.

b. Alternative sentence of imprisonment, till payment of fine or expiration of a limited term, not exceeding three months whichever shall first occur.

d. Informer to get a reward of one-half of every fine imposed and recovered.

X. MISCELLANEOUS.

1. Govt. of India to prescribe form, size, material, mode, and place of impressing, or denoting value of stamps to be used, and which shall be published in the Official Gazette.
2. Bills of Exchange purporting to be drawn abroad to be chargeable with the same stamp duty as a Foreign Bill of Exchange drawn out of British India.
3. No larger sum shall be recoverable, on a writing bearing an optional stamp, than the largest sum for which it specially stated in a deed, &c., of the same denomination actually used under the option so given, would be of sufficient value.

N. B.—No such deed, &c., to be held valid by any Court of Justice regarding any sum of money larger than that for which the stamp on the said deed, &c., would be sufficient.

4. Provisions in the Schedules of the Act have the same force as if contained in the body of the Act.
5. Govt. of India empowered to lower rates of stamp duty on any deeds, &c., mentioned in the Schedules, or on any class of such deeds, &c.

6. Local Govt. empowered to appoint officers for collecting stamp Revenue.
7. Orders of Collr. are open to revision by Board.
   Exceptions.—*a.* When Collr. allows a deed, &c., not bearing a proper stamp to have the proper stamp impressed upon it.
   When Collr. allows a new stamp, or value in money, to be refunded for any stamp, damaged, spoiled, or rendered unfit for use.
8. Written examination of complaints in cases of wrongful confinement, wrongful restraint, or any offence other than that for which a Policeman can arrest without warrant; and when stamp has not been presented, a stamp paper of one rupee to be furnished by such complainant unless otherwise directed by the Court.
9. Act. XXVI of 1867 does not affect stamps or fees leviable under,
   a. Act XVIII of 1865.
   b. Indian Succession Act.
   c. Parsee Marriage and Divorce Act.
   d. Native Converts' Marriage Dissolution Act.
   N. B.—Fees leviable on any application, bond, certificate, copy, petition, power, or translation not expressly provided for, are not affected by Act XXVI of 1867.

BOARD'S RULES.

I. STAMPS.

A. SUPPLY OF,

1. Indents to be forwarded to Supdt. of stamps whenever stock is not equal to more than local demand for three months.
2. Demand to be estimated,
   a. In case of judicial stamps at one quarter of actual sales in the preceding twelve months.
   b. In case of all other stamps by actual sales of preceding three months.
3. In neighbouring Treasuries when stock may probably run short before a fresh supply, indents to be sent to districts close by for a sufficient quantity to meet the demand, which may be complied with or not at discretion of officer indented upon.
4. Subdl. officers to indent upon Collr. in the same way as Collr. upon Supdt. of stamps.
5. The responsibility for stock running short lies personally, in absence of satisfactory explanation on officer in charge of stamps.
6. Return of postage stamps to be submitted to Supdt. on 2d of each month, and those to Director General of Post offices on the 15th of each month.

7. Stamps should not be issued from Subdl. Treasuries after 27th of a month.

B. RECEIPT AND CUSTODY OF,

1. Packages to be opened in presence of Collr., or officer in charge of stamps; and stamps of the value of Rs. 8 and upwards to be counted personally by such officer, and those of less value in his presence, then compared with the invoice and receipt forwarded to supplying depôt.
2. Unless such officer can certify to the carrying out of the above provision, he is personally responsible for any valution that may be wanting.
3. Stamps to be placed under double locks and entered in store books, no stamps being delivered to the Treasurer, or sold to any party without first being brought into store.
4. Store must be kept in the Treasury in strong tin-lined chests or presses under double locks, one key remaining with the Collr., or Dy., or Asstt. Collr., and the other with the Treasurer, and if there be no Treasurer with the stamp Darogah, and at Subdns. with the Nazir.
5. Current supply not exceeding probable demand of one month estimated according to average of former sales to be left with Treasurer, stamp Darogah, or Subdl. Nazir.
6. All stamps in store to be counted half-yearly in presence of officer in charge of stamps, and a certificate, in prescribed form, to be given at foot of monthly abstract account of receipts and issues for months of September and March.
7. Any deficiency discovered, to be immediately reported to Supdt. of Stamps, and to Comr. of the Divn., who must report such deficiency to the Board.

C. ISSUE FROM COLLR'S. STORE OF,

1. To Treasurer, stamp Darogah, or Nazir on indent, on first day of each month.
2. To licensed vendors by above officers on indent.
3. These officers to keep in vernacular a daily book of receipts and issues for entry of daily transactions, and to be closed daily, and shall be attested by initials of Collr. or Officer in charge of stamps.
4. Before complying with a monthly indent store in hand to be examined, and indent on being approved or altered to be signed by Collr., and then complied with.

   N. B.—Indents for postage stamps to be weekly.

5. Stamps supplied on indent to be counted in Collr's. presence.

6. A store book in English to be kept specifying,
   - *a.* Number and value of stamps delivered to Treasurer, stamp Darogah, or Nazir.
   - *b.* Balances struck at time of delivery, which must be attested by initials of Collr., Treasurer, &c.

   N.B.—Officer in charge of stamps and treasure, &c. to be present during whole time that store under double lock remains open.
7. Compliance with intermediate indents to be under the same process as compliance with monthly indents.

D. RETAIL SALE OF,

1. Judicial stamps of any value, and in any quantity are always to be sold,
   - *a.* At the Presidency ... By Collr. of stamp.
   - *b.* At district Head Quarters { By Treasurer of Collr.'s office, and if there be no Treasurer, by stamp Darogah.
   - *c.* At Sub divisions ... ... By the Nazir.
2. Postage stamps are not sold by these officers either to licensed vendors, or to the public in quantities of less value than Rs. 5, and not including less than one rupee's worth of any particular value.
3. Postage stamps for retail sale equal to, at least, one week's demand to be kept available,
   - *a.* At every Post office, Receiving house, and Thannah.
   - *b.* At every Police station at which letters are received for despatch.
   - *c.* By every licensed stamp vendor.

   N. B.—Negligence of Post Masters in letting supply run out to be reported by Collr. to Supdt.
4. Treasury officers sell only for cash, they themselves receiving on credit.
5. Collrs. and Subdl. officers to supervise proceedings of licensed vendors.
6. Security not to be taken from vendors paying cash, nor are stamps to be endorsed by Treasurer, &c.
7. *Hazir zamini* bonds are not required from respectable shopkeepers and others taking out licenses.
8. Licensed vendors purchasing stamps at discount for sale to the public are amenable to the prescribed rules and penalties in sections 36 to 43 of Act X of 1862 (*ante.*)
9. Licenses to be revoked when licensed vendors do not make the necessary endorsements.
10. When vendors cannot be found to undertake sale of judicial stamps on system of cash payments, Collr. to appoint a vendor, and advance to him on credit stamps for retail sale, but with Board's sanction only.

E. DISCOUNT FOR,

a. Judicial Stamps.

1. To licensed vendors for all purchases at the Presidency, or District Head Quarters, or at Sub-divisions of stamps of Rs. 25 or upwards at one time, discount not exceeding Rs. 3 %.

2. In the interior not exceeding Rs. 4 % on purchases to the same amount.
3. None allowed on purchase of any sheet of stamped paper of a larger value than Rs. 100, but practically papers of such value are procurable from Collrs. in districts, and from Subdl. officers in sub-divisons.
4. None allowed to any one, whether a licensed vendor or not, on value of stamps impressed on any material furnished by him, and brought by him to be stamped under Collr's. certificate.
5. Allowed only to licensed vendors on purchase of stamped paper.

b. Postage Stamps.

1. At rate of one anna *per* rupee to all Govt. officers, whether employed in the Post office or otherwise, who are required *ex-officio* to vend postage lables.
2. At rate of half anna *per* rupee to all other persons, including Govt. officers who are not required to sell stamps.

c. Telegraph Stamps.

1. At rate of one anna *per* rupee to all persons who purchase at least Rs. 50 worth at one time.
2. None allowed on purchases of less than Rs. 50 worth.

d. On other adhesive stamps.

At rate of half anna *per* rupee to all purchases of value not less than Rs. 5 at one time.

e. Miscellaneous.

1. When discount is allowed full value of stamps to be brought to credit in Collr's. account, and discount charged *per contra.*
2. No Treasurer or subordinate officer in charge of stamps is allowed to purchase stamps, at discount for sale on his own account to the public.

II. MISCELLANEOUS.

1. Charge of stamps may be made over to any Asstt. or Dy. Collr., and on each occasion of transfer, stamps to be made over in the same way as treasure.
2. Board's decision in doubtful cases of penalty to be communicated to Supdt. together with documents requiring to b stamped, and references to Board to be made through Comr.
3. Postage of insufficiently stamped papers to be levied before despatch of papers.
4. In cases of money payment for spoiled stamps returned, discount allowed to vendor should be deducted from payee.
5. Such stamp fees as are due in Pauper suits, but irrecoverable, to be entered in annual return of irrecoverable balance of stamp duty.
6. Return of receipts and expenditure to be submitted annually to the Board in prescribed form.
7. Record of penalty to be forwarded to Supdt. of stamps.
8. All forms that may be required to be obtained from Supdt.
9. Full explanation to be given in monthly sale accounts regarding causes affecting increase or decrease in sales of each kind of stamp.

10. When stamps are despatched in several packets, a general chellan should be added to a separate chellan in each packet, showing contents of the same.
11. Stamp duty not to be received in cash.
12. Blank stamps filed to make up value prescribed for judicial papers to be destroyed by being cut zigzag, but the bi-colored stamp and Treasury counter stamp should be kept, and left connected to each other by a narrow slip of paper.
13. All stamps filed and not liable to be returned should be punched by the Sherristadar or other officer receiving them, and all officers are to see this rule carried out, reporting neglect to Comr.

CHAPTER XII.

INCOME TAX.

ACT IX OF 1868.

NOTE.—The duties for four months from Decr. 1869, to March 1870, are Rs. 2½ % by a late Act.

I. DEFINITIONS.

MAGISTRATE .....Any person exercising powers of a Magte., or of Sub-Magte. 1st class, including a Magte. of Police, and Justice of the Peace.

COMPANY .....Association carrying on business in British India whose stocks or funds is, or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not.

FIRM.....Includes a Hindoo undivided family.

PERSON.....Includes a firm.

DEFAULTER .....Includes a firm making a default under the Act.

YEAR OF ASSESSMENT...A year commencing on 1st of April.

COLLECTOR .....*a.* In case of any Company, or Municipal, or other public body, or association not being a Company.

Collr. of land revenue of the place or district at or in which its principal place of business in British India is situate.

b. In case of any person chargeable under the Act.

Collr. of land revenue of the place or district at or in which such person resides.

II. EXEMPTIONS FROM OPERATION OF ACT.

1. Pay and allowances of officers, Warrant and Non-Commissioned officers, and privates of Her Majesty's, or Her Majesty's Indian, forces not in civil employment where such pay and allowances do not exceed Rs. 500 a month.
2. Movable or immovable property solely employed for, or dedicated to, religious or charitable public purposes.
3. Member of a firm when such firm for the time being is chargeable under the Act.

Repealed from 1st April 1870.

4. Whole or any part of income and profits of any tribe or class of persons in India when exempted by Govt. of India in Council.

N. B.—1. Govt. may revoke orders of exemption.
2. Orders and revocations to be published in Gazette of India.

III. DUTIES ON.

A. OFFICES.

One per cent. to be levied,

1. For every office or employment of profit in India under Govt., or under a Company, or a Municipal or other public body, or Association not being a Company.
2. Upon every salary, annuity, or pension paid in India by Govt. or by a Company, or by a Municipal or other public body, or Association not being a Company, to any person residing in India or serving on board a ship, trading to and from British Indian ports, whether for himself or another.

Exception.—Incomes less than Rs. 500 a year.

B. GOVT. OFFICIALS.

Duty to which liable to be deducted at time of payment of salary, annuity, or pension by Examiner of claims or other proper office.

N. B.—Such duty to be deemed a tax paid.

C. SERVANTS OF COMPANIES AND MUNICIPALITIES.

1. Duty to be deducted at time of payment of salary, annuity, or pension by Treasurer or paying officer.
2. Immediately on making such deductions, amounts to be credited to Govt. of India, or in any other way the Govt. may direct.
3. Companies, Public bodies, or Associations, Treasurers, or other paying officers are indemnified for such deductions and payments.
4. Treasurer, Secy., or Principal Agent, or Manager to prepare, and on or before 30th April of every year, deliver to the Collr., in prescribed form, a return specifying,
   - *a.* Names of employés, on such date holding appointments on fixed salaries.
   - *b.* Names of persons receiving pension or annuity.
     N. B.—Such pay, pensions, and annuities to equal or exceed Rs. 500 a year.
   - *c.* Salaries, annuities or pensions paid.

N. B.—1. Such duty to be deemed a tax under the Act.
2. Treasurer or other paying officer answerable to Govt. for crediting deductions made.

D. COMPANIES.

a. Shipping Company trading between British India and any other country.

Treasurer, Secy., or Principal Agent, Manager to pay to Govt. one per cent on moiety of net profits of each ship engaged by the Company in such trade during the year, ending on the day on which the Company's accounts shall have been last made up.

N. B.—Officers of the Company indemnified for all such payments.

b. Other companies.

1. One per cent to be paid on whole of net profits made in India by the Company during the year ending on the day on which the Company's accounts shall have been last made up.
2. A written statement signed by the Company to be prepared, and on or before 30th of April to be delivered to the Collr., showing results of such accounts (if any).

N. B.—Officers of Company indemnified for all such payments.

c. Companies where no such accounts are made up.

Treasurer, Secy, or Principal Agent, or Manager to prepare, and on or before 30th April to deliver to the Collr. a written and signed return showing net profit made during the year ending 31st of March before year of assessments.

N. B.—Officers of Company indemnified for such payments.

E. ALL OTHER INCOME AND PROFITS.

a. Duty on income not charged under A, B, C, & D.

A yearly duty according to schedule A of the Act to be levied for all income and profits accruing and arising in India.

b. Trustees, Guardians, and Comees. of incapacitated persons.

Duty to be charged in the same way, and to the same amount, as would be chargeable if the parties were not incapacitated, and whether such persons be resident in British India or not.

Persons incapacitated.

1. Infants.
2. Married women subject to the law of England.
3. Lunatics or adults.

c. Agents.

Duty to be charged on them for Principals when non-resident in India, whether a subject of the Queen or not, in the same way and to the same amount as if resident in India, and directly in receipt of profits or income.

d. Procedure as regards carrying out Act in respect to a, b, c.

1. On requisition of Collr., Trustees, or Agents of persons incapacitated or non-resident to furnish a duly attested statement of income or profits with a declaration of the truth of the statement.
2. Collr. to determine persons chargeable with the tax.

N. B.—Incomes less than Rs. 500 a year to be treated as liable to the tax.

3. When assessee becomes chargeable for the first time within the assessment year, computation to be according to an average of income and profits at the Collr's. discretion.
4. Notice to be served requiring payment within fifteen days from date of service, and specifying,

(i). Name, profession, trade or other source of income or profits.
(ii). The year or portion of year for which duty is to be paid.
(iii). The place or places, district or districts where the income or profits accrue or arise.
(iv). Amount to be paid.

5. Collr. to grant receipt for payment, his signature being judicially noticed.
6. If the payee's profits or income arise or accrue at places more than one, the receipt to be granted for the place where the payee resides, and in the case of a firm for the place where the principal business lies.
7. The receipt to specify.
   - α. Name and source or sources of income and profits of payee
   - β. Year or portion of year for which duty is paid.
   - γ. Amount paid, and date of payment.
   - δ. Place or places, district or districts where income or profits accrue or arise.

   N. B.—Receipt to be *primâ facie* proof of matters therein contained.
8. Objections to assessments to be made by person served with notice by petition,
   - α. Within time mentioned in notice.
   - β. Within one month from expiration of period mentioned in notice if objector has not received the notice.
9. The petition to be in prescribed form duly verified, and on a stamp of eight annas.

   N. B.—False verification to be deemed as intentionally giving false evidence in a stage of a judicial proceeding.
10. Day of hearing of petition to be fixed by Collr. when order to be made,
    - α. In favor of objector.
    - β. Rejecting petition.
    - γ. Rejecting petition and enhancing assessment.
11. If order be in petitioner's favor, value of stamp to be refunded.
12. If petition be rejected, or if rejected and assesment enhanced, petitioner to pay the enhanced asesssment within one week.
13. Parties dissatisfied with any order made on a petition, may, on paying the original or enhanced assessment (as the case may be), present within fifteen days a written appeal to Comr., whose orders shall be final.
14. Appeal to be on a stamp of Re. 1, and must be accompanied by copy of petition and Collr's. order (which may be on plain paper), and all other documents.
15. If appellant wins his case, the value of stamp on appeal with excess paid by him, or if the Comr's. order be that petitioner is not chargeable under the Act, the whole sum paid to be at once refunded.
16. Collr. or Comr. may summon any person to give necessary information, and may examine on oath the person summoned, and the petitioner, and require production of documents showing petitioner's income or profits.
17. Collr. can issue a fresh notice stating any additional amount to be paid which has been overlooked in making

the assessments, all the above rules being applicable to such notice.

IV. PAYMENT OF TAX.

To be payable on 1st April.

Exceptions.

1. Deductions from pay of Govt. officials.
2. Do. do. of servants of Companies and Municipalities.

A. BY INSTALMENTS.

1. If amount to be paid equals or exceeds Rs. 24, it is to be paid by two equal instalments, the first on a day not later than fifteen days from date of service, and the second on 1st October.
2. If a person after paying first instalment dies, or has no profession or trade owing to sickness or other infirmity, or is insolvent, or conveys the whole of his property in trust for the benefit of his creditors, the second instalment shall not be claimed.
3. If a firm after paying first instalment dissolves partnership, or becomes insolvent, or conveys the whole of its property for the benefit of its creditors, the second instalment shall not be claimed.
4. If a person paying the whole assessment dies, or owing to sickness or other infirmity has no profession or trade, or becomes insolvent, or conveys the whole of his property in trust for the benefit of his creditors between 1st April and 2nd October, a moiety of the amount paid to be refunded to him, or his representatives, or his assignees.
5. If a firm paying the whole assessment dissolves partnership, or becomes insolvent, or conveys the whole of its property in trust for the benefit of its creditors between the 1st April and 2nd October, a moiety of the amount paid to be refunded under such rules as the Govt. of India in Council may prescribe.
6. Payment of second instalment to be within seven days from date of notice requiring payment, under penalty of being fined double the sum due.

B. RECOVERY UNDER REVENUE LAW.

1. Optional for places not within the original jurisdiction of the High Courts.
2. On such recovery a receipt without any further payment to be given to the defaulter bearing date from recovery of the amount.

C. TAXES AND FINES.

1. All taxes and fines recovered to be credited to the Govt. of India, or as such Govt. may direct.

2. Fines for offences beyond the limits of the original jurisdiction of the High Courts to be recovered under the provisions of the C. P. Code.
3. If within the original jurisdiction of the High Courts, under the provisions of any. Act (regulating the police) in force for the time being.
4. In case of a firm, by distress and sale of any movable property of the firm, or of all or any of the members of the firm, under warrant of convicting Magte.

V. PENALTIES.

A. Rs. 10 FOR EVERY DAY DURING CONTINUANCE OF DEFAULT.

1. Treasurer, Secy., or Principal Agent, or Manager failing,
   a. To make payment or to prepare and deliver returns required.
   b. To make payment or to prepare and deliver any statements or returns required.
2. Trustee, Guardian, Curator, Comee., or Agent failing to deliver any statement or declarations required. Comr. can wholly or partly remit any penalty.

B. DOUBLE THE AMOUNT MENTIONED IN NOTICE.

1. Person failing to pay assessment within the period prescribed in the notice, provided no objection has been filed.
2. Petitioner not paying enhanced assessment after disposal of petition within one week from date of order.

VI. MISCELLANEOUS.

1. Prosecutions to be at the instance of the Collr.
2. Secs 193 (giving or fabricating false evidence) and 228 (intentionally interrupting a public servant) of the Penal Code to apply to proceedings under this Act.
3. A deduction equivalent to amount paid under Sec. 5, of the certificate Tax Act for April 1869, to be made from first payment for "duties or all other income and profits."
4. Powers of Collr. and Comr. may be vested in any person by Local Govt.
5. Service of notices to be by delivering or tendering copy under Collr's. signature,
   a. Personally.
   b. If person cannot be found, to any resident adult male member of the family.
   c. If such adult male member cannot be found, by affixing a copy on the outer door of the residence house, or of firm.
6. *a.* When a Company or firm has several places of business within the jurisdiction of several local Govts., Govt. of India in Council to declare which is the principal place of business, and who is the Principal Agent or Manager.
   b. When a Company or firm has several places of business within the jurisdiction of a single local Govt., such local Govt. to make the above declarations.

c. When any person has several places of residence subject to different local Govts., Govt. of India in Council to declare which is his residence.

d. When any person has several places of residence subject to a single local Govt., such Govt. to make the above declaration.

N. B.—These powers may be exercised by such officers as the Govt. of India in Council, or the local Govts. may direct.

7. Govt. of India empowered,

a. To make rules for guidance of officers to carry out this Act.

b. To delegate to any local Govt. the power of making rules with regard to the territories subject to its jurisdiction.

CHAP. XIII.

ACQUISITION OF LANDS FOR PUBLIC PURPOSES.

ACTS VI OF 1857, AND II OF 1861.

I. DEFINITIONS.

LOCAL GOVT...Person or persons for the time being immediately administering executive Govt. of that portion of territories in the possession and under the Govt. of the late E. I. Company in which the land question is situate.
Includes any chief Comr. or other chief Civil officer of a province, who exercises powers of local Govt. under this Act.

LAND. ...Tenements and hereditaments of any tenure, houses, buildings, trees, appurtenances, and land.

PERSON INTERESTED IN LAND.
Persons interested for life, or for years; or in remainder, reversion, or succession; mortgagees, leaseholders, and tenants, but not by the month or at will.

PERSON... ...Includes a corporation.

II. PROCEEDINGS TO TAKE UP LAND.

A. PRELIMINARY.

1. Declaration, under signature of a Secy. to Govt. or under that of some other officer authorized to certify Govt. orders, to be made that land is required for a public purpose.
2. In making declarations for land required for a canal, railway, or the like, it is not necessary to specify extent, limits, or position of land, but only the general direction of line of work and average breadth of land required.

B. AFTER DECLARATION.

1. Govt. may take the land and direct Collr. to take order for acquisition of the same.
2. Servants and workmen may be directed to enter upon the land to make a survey, and in case of road, canal, or Railway to set out the intended line, and to mark the same by cutting a trench or placing landmarks, and if survey cannot be made land to be cleared.
   N. B.—Twenty four hours' notice of entry to be given to the occupier.
3. Amount of damage to be taken to account, and payment offered to sufferer, which if not accepted, the compensation to be awarded shall include the damage.

4. Land to be marked out and measured, and plan made, when a notice is to be affixed in a conspicuous place on the land, and proclamation made in the neighbouring Bazaars and villages, that land is about to be taken by Govt. for a public purpose.
5. A notice to the same effect to be given to occupier and to all interested persons resident within the Collectorate or other revenue district in which the land is situate, calling on them to enter appearance within fifteen days, and to state nature of their interests and amount claimed as compensation.
   N. B.—Service of notice to be personal, or on Agent.
6. On their appearance, Collr. to enquire summarily into the value of land and compensation to be awarded, and if they agree an award of the same is to be made, such award being final and conclusive.
7. Postponement of enquiry by due notification may be mad eat Collr's. discretion.
8. If on the first or adjourned day no claimant attend, or if Collr. and persons interested cannot agree to amount of compensation to be allowed, dispute to be referred to arbitration.

C. FOR TAKING POSSESSION.

Possession may be taken when Collr,

a. Has made an award.
b. Has directed a reference to arbitration.

III. ARBITRATORS.

A. APPOINTMENT OF,

1. When reference has been made to arbitration, and the Collr. and interested parties do not agree to the appointment of a single arbitrator, they shall each appoint one.
   N. B.—If there be several persons jointly interested who cannot agree to the appointment of one arbitrator, such disagreement to be deemed a refusal to appoint.
2. If there be several persons who have separate and distinct interests who cannot agree to the appointment of one arbitrator, the Collr., under orders of his superior officer, may refer the question of compensation for each of the several interests to a separate arbitration, or select one of the parties who is duly qualified to represent the others; such representative appointing one arbitrator for all who are interested.
   NOTE.—Arbitrators to be appointed in writing, and neither party is competent to revoke an appointment without consent of the other.
3. If no claimant attend, or if no arbitrator be appointed by the interested parties within fifteen days, then a single arbitrator who must not be a Govt. servant to be appointed by the Collr.

4. When more than one arbitrator is appointed, they shall by writing appoint a third, and if they do not do so within one week from date of requisition, the Collr. to appoint.
5. An arbitrator to be replaced when he,
   a. Refuses to act.
   b. Dies.
   c. Becomes incapable of acting.
   d. Award has not been made within a specified period.
   N. B.—This refers to the whole body of arbitrators.
6. By consent of interested parties, arbitrators may be appointed to apportion compensation in cases where the amount has been agreed upon, or settled already by arbitration.
7. If interested parties cannot agree to the appointment of an arbitrator, or if the nominees refuse to accept appointment, or to act after appointment, and if the parties agree, Collr. to appoint.

B. AWARD BY,

1. The award to specify,
   a. Amount and particulars of compensation.
   b. Persons entitled to compensation.
   c. Proportions in which entitled.
   d. Costs of arbitration including arbitrator's fees.
   e. By whom and in what proportion costs to be paid.
   N. B.—1. Costs to be charged to Govt., unless the same shall be awarded as compensation or a less sum than that offered by Collr., in which case each party to incur his own costs, and pay a moiety of arbitrator's fees.
   2. Award to be full and complete.
   f. Value of land and amount of damage, and person to whom payable, if compensation be awarded for damages sustained.
   g. The net rent of land including Govt. revenue, and computed value of such rent, in cases of land forming part of an estate paying revenue to Govt.
   N. B.—Discretionary with revenue authorities to pay to owner such value, provided the jumma be paid without abatement; or to determine what portion of the rent shall be deducted as remission, the deduction from the value being proportionate to the value of the remission.
2. Award with proceedings to be deposited in Collr's. office, and a copy of the award, on plain paper under Collr's. signature and seal, to be given to each interested person.
3. Awards not to be reversed or altered except for misconduct or corruption of arbitrators by civil suit.
   N. B.—1. In such a case fresh arbitration to be had.
   2. Suits to set aside an award to be within three months from date of award.

C. DUTIES OF COLLR. TOWARDS,

1. To exercise the same powers in securing their attendance, and for completion of award as exercised over witnesses

summoned judicially before them for compelling attendance and giving evidence.

2. To furnish information to arbitrators, and to enforce attendance and examination of such witnesses as are required by them, and also to enforce production by such witnesses of any books, papers, deeds, writings, maps, and plans as shall be necessary.

D. MISCELLANEOUS.

1. Same provisions as apply to witnesses when summoned judicially to apply to them when appearing before arbitrators.
2. Witnesses attending arbitrators to be examined on oath or affirmation.
3. Arbitrators entitled to reasonable fees to be fixed by Collr. under orders of Comr. or superior authority.

IV. COMPENSATION.

1. When amount of same has been referred to arbitration, arbitrators with consent of interested parties can determine the proportions in which they are entitled to share the same.
2. Must include damage done to adjoining land.
3. When determined by award of Collr. to be paid when possession of land is taken, but when by award of arbitrators, to be paid with interest at rate of Rs. 6°/₀ *per annum* from time when possession was taken.
4. Payment of compensation to be ordinarily made to person named in the award, but this does not affect the liability of any person who may receive the compensation awarded for any land or any part of such compensation to pay the same to any person entitled to it.
5. If any grounds exist rendering it necessary to defer payment, amount to be invested in Govt. securities, and held in deposit till an order of court (which would have jurisdiction in respect of the land taken) is obtained, and if the land taken be within the original jurisdiction of the High Courts, Small Cause Courts may order payment, if compensation do not exceed Rs. 500.

V. ADJACENT LANDS.

1. Temporary occupation of land not more than 100 yards from centre line of road, canal, or railway, and if any land needed for temporary roads or railways from any public road or navigable river to the intended line of railway, may be authorized.
2. This distance may be extended under Govt. orders to two miles, if land not more than 100 yards are inadequate for taking ballast, or brickmaking, or quarrying for building-

stone, or lime-stone, provided such land be not used or occupied by owner or occupier.

N. B.—Such owner or occupier may require land to be taken permanently, when value must be awarded prior to award of compensation by Collr., or reference to arbitration.

3. Compensation to be given for,

a. Temporary occupation.

b. Damage by occupation and use including full value of all clay, stone, gravel, sand, and other materials taken from such land.

VI. PENALTY.

Imprisonment not exceeding six months, or fine not exceeding Rs. 200., or both.

1. Wilful obstruction to lawfully setting out line of any road, canal, or Railway.
2. Wilful destruction, damage, or displacement of any land mark.
3. Effacing or filling any trench intended to mark any such line.

VII. MISCELLANEOUS.

1. In cases of conflicting claims regarding title to land or any rights or interests therein, the person in possession to be held the owner for the single purpose of taking measures for fixing value of land, and amount of compensation.
2. A part of a house or building or manufactory not to be taken, if owner desire the whole to be taken.
3. In Presidency Towns and Straits settlements, Comr. of Police to enforce surrender of land, if Collr. meets with opposition.
4. The following persons to what extent entitled to act.

a. Trustee or trustees for other persons beneficially interested to the same extent, as persons beneficially interested could have acted if free from disability.

b. A married woman in cases to which the English law applies whether of full age or not to the same extent, as if unmarried and of full age.

c. Guardians of minors and committees of lunatics or idiots to same extent, as minors, lunatics, and idiots themselves if free from disability.

BOARD'S RULES.

CHAPTER I.

I PROCEEDINGS FOR TAKING UP LAND.

A. PRELIMINARY.

1. Object of Act VI of 1857.

a. To enable Govt. to take possession of any plot of land required for a public purpose, whether with or without consent of parties interested, on payment of full valuation.

b. Not to be used as an engine of compulsion unless there be actual necessity for it.

c. Every effort to be made to obtain it with consent of parties interested, and if obtained, Act to be applied amicably for security of public title in land.

d. Failing this, P. W. Deptt. to be asked whether object for which land is required cannot be otherwise secured, and only in absence of special reasons to the contrary, Act to be applied compulsorily.

2. Officers applying for land to certify,

That all amicable endeavour has been made, and with consent of interested parties.

b. If such consent cannot be had, that no land in the neighbourhood other than that applied for will completely answer the purpose for which land is required can be had with consent of parties.

3. Officers entrusted with supervision of work to be executed on such land, to prepare in consultation with Collr. complete estimates of probable costs.

4. Collr. after issue of declaration, and taking of preliminary steps to furnish a Memo. of probable cost.

B. FOR MAKING DECLARATION.

1. Collr. to prepare a draft declaration in such general terms that no impediment may arise to appropriation of land.

2. The draft declaration for land required for any purpose unconnected with the Revenue Deptt. to be submitted direct to Govt.

3. Separate notification to issue in all cases where it is previously known that the whole land required is divisible into portions in which the interests are entirely separate and held separately.

4. When issuing declaration, Govt. to sanction estimates communicating the same to the Board, and other officers concerned, and state to what item of the Budget the charge will be made.

C. ON APPEARANCE OF DECLARATION.

1. Collr. to mark and measure the land, and make a plan if possible by professional agency.

2. When there is a dispute between two or more claimants in regard to a particular interest in the land, Collr. to decide with what parties he will treat, but cannot settle any dispute ; and when such dispute exists he is to invest any compensation awarded for such disputed land in Govt. securities, and hold the same in deposit.

3. If a Dy. Collr. not authorized to make an award, conducts the preliminary proceedings, he will submit to Collr. an estimate of value of land stating whether the parties agree with him as to the compensation to be awarded.

D. WHEN LAND IS TAKEN UP FOR A ROAD, CANAL, RAILWAY, &C.

1. The first steps to ascertain are,
   - *a.* That the boundaries of the land are marked out as laid down in the plans.
   - *b.* That the termination of each mile is clearly defined by side pegs, and a cross-nicking.
2. The numbers of the miles of which it marks the termination and commencement should be painted on front and back of each peg.
3. Spots where the line passes out from one district to another to be marked personally by officer taking up the land.
4. Professional plan to be made showing in different colors the boundaries of different villages.
5. Each plot to be numbered consecutively from beginning of each mile, the proprietor's name being noted thereon.
6. There are to be separate plans for,
   - *a.* Each mile.
   - *b.* Each broken portion of a mile, if boundary of a district does not coincide with termination of a mile.
   - *c.* Each broken portion of a holding, if boundary of holding does not coincide with termination of a mile.

   N. B.—When plan and Schedule has been completed, Surveyor's work to be tested, and corrections if necessary made.
7. Surveyor to prepare abstract of Schedule, and Executive officer to *appraise* quality of land, and value of houses, trees, or crops.
8. General and special notices to parties interested to be issued.
9. Registers to be prepared,
   - *a.* Of such lands, entering particulars of each case separately.
   - *b.* Of each separate mile, but separately.

   N. B.—Register to be closed on completion of proceedings, and correctness tested.
10. Collr., on receipt of register and record of each mile, to prepare an abstract which are all to be properly bound up together.
11. Annual rent, for land occupied by Railway Companies and for which they are required to pay rent, is fixed at Rs. 5% on outlay incurred by Govt. plus revenue or rent previously payable to Govt., and in case of Govt. land, the rent to be Rs. 5% on value of land as estimated by Collr.
12. Govt. will charge no rent beyond annual jumma for land presented in free gift by a private individual to a guaranteed Railway Company in class "C."

II. AWARD.

1. In making awards Rs. 10% on gross rental to be considered fair allowance for collection charges, but higher or lower rates may be assumed.
2. When made by Collr. cannot subsequently be legally amended.

3. Every concession to be made to avoid necessity of arbitration.
4. An authorized Dy. Collr. should not ordinarily refer a case to arbitration without consulting Collr.
5. Collr. carefully to revise Dy. Collr's. calculations before making an award.
6. Only that portion of the compensation regarding which a dispute exists should be submitted to arbitration.
7. Whenever it is a question whether to make separate references to arbitration, or to select one of the claimants as a representative of the rest, the matter to be referred to Comr. for orders.

N.B.—"Joint Interest."

Unity of possession either actual or virtual, where, two or more persons hold under the same title in undivided shares, *e. g.*, a Joint Hindoo family.

"District and separate interests."

Interests not arising under the same title nor of the same nature.

8. Collr. in making an award can only award apportionment of compensation so far as interested parties have agreed.
9. Arbitrators cannot determine proportions of amount of award in which interested parties can share, unless required by the Collr. to do so with written consent of the parties.
10. Claims cannot be listened to, when award or a reference to arbitration has been made, but may form ground for declining to make payment.

III. ARBITRATION.

1. The Govt. arbitrator should be a person whose position in the service and whose character should be such as to guarantee the firm but reasonable maintenance of Govt. interests.
2. If a Dy. Collr. conducting preliminary proceeding be not authorized to make awards, he should nominate a person for Collr's approval.
3. Arbitrator appointed by Collr. should be an officer in rank not below a Dy. Collr.
4. A sole arbitrator should never be a Govt. officer.
5. The third arbitrator, when Govt. is concerned, should never be a Govt officer.
6. All arbitrators must take part in the proceedings, and if this is not done, Collr. may reject an award as incomplete.
7. If appointment of arbitrators is *void in law*, appointment to be treated as a nullity, and parties informed that if within fifteen days they do not concur in the appointment of a single arbitrator, or nominate one on their behalf, Collr. will appoint a single arbitrator.

8. When there is a single arbitrator, an intelligent subordinate should be deputed to state the case of Govt. before him.
9. Arbitrators should not award as compensation (as a matter of course) twenty years' purchase of net rent, but fix the price at the market rate for which the land may be privately sold, by a reference to the price at which similar lands may have lately been sold in the neighbourhood.
10. Arbitrators when settling apportionment *only* to be paid by the parties.
11. Arbitrators' fees to be fixed at Rs. 32 for each sitting, but a larger fee, with Board's sanction, may be awarded.
12. Fees to Govt. officers acting as arbitrators to be paid on their certifying that their work has been done out of office hours, but if employed in the ordinary course of duty to receive no fees.

IV. REMISSION.

1. Not to be allowed unless 1-20th of the net revenue paying area of the whole estate is taken.
2. In considering whether remission should be allowed or not, Collr. to deduct from gross area of estate, area of lands already taken from the estate for public purposes, and also consider the encumbrances specially registered under Act XI of 1859.
3. If more than 1-20th of net area of revenue paying estate is taken, the following remissions to be allowed.
   a. When there is *a recorded detailed settlement* of the estate, the precise amount of revenue assessed upon the particular land taken minus proportion of collection charges allowed upon it in the settlement proceedings.
   b. When there is *no record of settlement*, but the *area is accurately known*, the revenue being assumed to be equally assessed on the whole area, a proportionate remission to be allowed minus collection charges at Rs. 10%.
   c. When the *area is not accurately known*, ¼th of the net rent as found in the award minus collection charges at Rs. 10%.
4. The value is to be calculated thus "whatever proportion of the net rent as specified in the award is remitted, that proportion of the value of the rent computed in the award be deducted, and the remainder paid in cash."

V. PAYMENT OF,

A. COMPENSATION.

1. If Collr. considers that arbitrators have been guilty of illegality, corruption, or misconduct, or wish to depart from the rules laid down above for fixing remissions, immediate reference to be made to Board and Comr.
2. Collrs. personally responsible for prompt payment of compensation, and for making disbursements.

3. If amount to be disbursed is likely to exceed funds at Collr's command, he should take timely steps to obtain necessary supply.
4. When amounts have been invested in Govt. securities, and are paid out by order of Court, parties to bear loss or profit receiving any intermediate interest due.
5. If one person be declared entitled to the whole, Collr. to hand over the securities to him, but in case of several claimants, Collr. to sell the securities, and divide proceeds among them proportionately to the amounts to which entitled.
6. Collr. may recall order of investment,
   a. If grounds originally rendering it improper to make immediate payment do not exist.
   b. If there be no new ground requiring postponement of payment.
   c. If claimants are willing to give joint receipt for money or securities.
7. When payment is to be made for Police or other service lands, compensation will be included in list of payments, and invested, and the interest will be paid to the service tenant for the time being, and if amount be too small for investment, it will be held in deposit, and interest at Rs. 5% will be given.

B. INTEREST AND COSTS.

1. When disbursing compensation, Collr. to pay interest at Rs. 6% on amount awarded from date on which possession was taken.
2. This interest is to be paid, on proportion of award to be disbursed in cash, to date on which payment is offered, or amount invested; and on remainder of the sum awarded, to be paid up to date from which remission takes effect.
3. No interest is allowed for periods occupied in arbitrators' proceedings to apportion compensation fixed by separate award, nor when Collr. makes the award.
4. Collr. to disburse all costs for measuring lands and for arbitrator's fees.

VI. MISCELLANEOUS.

1. Collr. cannot delegate his powers to an Asstt. or Uncovd. Dy. Collr. without Comr's. sanction, and even when such sanction is given, such subordinate officers cannot make an award or appoint arbitrators unless specially empowered by the Board to do so.
2. Board will be ready to entrust such powers to experienced subordinate officers.
3. Report to be made of all proceedings to the Board, containing following particulars, accompanied by the award, and Bill for costs which will be duly passed.

a. Date of issue of notices requiring taking up of land, with names of parties to whom issued, and manner in which served.
b. Date of enquiry into value of land, and amount of compensation to be awarded, with names of parties who attended personally or by Agent on that date, with result of proceedings on that and on adjourned days.
c. Proceedings of Collr. in cases of conflicting claims regarding title to land, or to any rights or interests therein.
d. Dates and details of steps taken for appointing arbitrators in all cases.
e. Whether the Collr. or Arbitrators were authorized to declare the proportions in which the amount awarded should be distributed.
f. Proceedings consequent on deferring payment of compensation, and their origin.
g. If amount expended exceed amount estimated as probable cost for taking up the land, an explanation of the cause.

4. Alienations of land from revenue paying estates to be noted in general Register.
5. Every receipt for Rs. 100 or more of compensation paid to be registered under Act XX of 1866.
6. Separate receipts for less than Rs. 100 not to be registered, though they may concern one plot of ground, and in the aggregate be Rs. 100 or more.
7. Board and Comr. cannot set aside or modify Collr.'s orders. Exceptions.
   a. References to separate arbitration, or selection of one of the interested parties as representative for all.
   b. Fixing of arbitrators' fees.
   c. Payments of the whole of the value of land paying revenue to Govt. taken under the Act.
   d. Determining proportion of net rent to be allowed as remission.

CHAPTER XIV.

EMBANKMENT ACTS.

ACT XXXIII OF 1793.

I. ADVANCES TO LAND-HOLDERS FOR REPAIRING OR MAKING EMBANKMENTS.

1. Written applications to be made to Collr. specifying,
   a. Nature and extent of work for which required.
   b. Period by which work will be completed.
   c. Amount of advance solicited.
2. An applicant other than proprietor in soliciting advances to give security for repayment of advance with interest specifying the security offered, and for payment of penalty.
3. Proprietors are not required to execute security but are responsible for repayment of advance with interest, and for eventual discharge of penalty.
4. Applicants of both these descriptions to bind themselves to repay the amount at certain periods with interest at Rs. 12% *per annum*, and to pay a penalty of Rs. 25% on the advance, should the works remains incomplete at the end of the stipulated period, or if the amount be not applied for the purposes of the advance.
5. Applications to be forwarded to Board with such remarks by Collrs. as may be necessary.
6. If Board see no objection, and if satisfied of the sufficiency of the security, to direct making advances on execution of the prescribed engagements.
7. Board may receive applications in the first instance, and may order compliance with the same.

II. SUPERINTENDENCE OF WORKS.

1. On arrival of the period at which the work is expected to be completed, Collr. may call for a survey and report of the same from the Tehsildar or any other person.
2. If works be not completed by such period according to the engagement, or if the money be not applied for the purposes for which advanced, penalties entered into to be levied, report being immediately submitted to the Board.
3. Periodical reports of progress of works to be submitted to the Board.
4. Board may extend time for completion of works on report of the Collr., when recipient of advance can show good cause as to why the works have not been completed within the stipulated period.

ACT XXXII, OF 1855 AND VII, OF 1866, B. C.

I. DEFINITIONS.

COLLECTOR ...Collr., Dy. Collr., or other officer in independent charge of any district or sub-division. (Act XXXII of 1855):
Any officer exercising under authority from Govt. the duties of Collr. of land revenue however designated. (Act VII of 1866, B. C.)

OWNER... ...Includes Zemindars, Holders of Putnee tenures, or of any rent free tenure, dependant Talookdars, Soonderbun grantees, and Farmers, or Holders of tenures paying revenue direct to Govt.

EMBANKMENT...An embankment for the purpose of excluding or retaining water.

PUBLIC EMBANKMENT... Every embankment now kept up, or may hereafter be kept up by Govt. at the expense of Govt. or of any private person.

II. DUTIES OF SUPDT. OF PUBLIC EMBANKMENTS.

1. Can take charge of any embankment, which connects public embankments, or forms with them by junction part of a line of embankments, or is necessary for protecting a neighbouring country.
2. Can remove private embankments endangering stability of public embankments, or obstructing the beneficial drainage of the country.
3. Can change line of public embankment, or make a new one.
4. Can enlarge public embankment, and do all necessary acts for maintaining the same.
5. Before taking charge of private embankments to give notice to Collr. who on receipt of the same will issue proclamation, calling upon interested parties who wish to show cause against execution of works to appear on a day fixed.
6. Before giving notice to Collr., Supdt. to obtain consent of Govt. to the proposed proceedings. (Board's rules, Cl. 1, Sec. 6, chap XI, p. 179.)
7. The proclamation to be affixed in Collr's. cutcherry and Mal cutcherry, and on some conspicuous spot of the neighbourhood, and to be published not less than fifteen days before day of hearing.
8. Objections by parties to be recorded by Collr. and communicated with his opinion to Supdt. who, if he concur with Collr., will pass orders accordingly. If *dissentiente* reference to be made to Comr.

9. Appeals are allowed within one month from date of order from Supdt. to Comr., and from Comr. to Board.
10. Subject to these appeals and orders of Govt. all other orders under this section are final, and not open to revision by the Civil Court, and are conclusive as to the necessity of works ordered to be executed.

III. PROCEDURE WHEN A PERSON ENTITLED TO COMPENSATION FOR DAMAGES SUSTAINED OWING TO CHANGING, RENEWAL, OR REMOVAL OF AN EMBANKMENT CLAIMS THE SAME.

1. Claim to be preferred within twelve months after execution of work damaging the embankment.
2. Collr. then to report to superior Revenue authorities.
3. If claim be rejected claimant to bring Civil action only, if claim has in first instance been preferred within the prescribed time to the Collr.
4. If claim be admitted, and amount of compensation cannot be agreed upon, dispute to be referred to arbitration.
5. Unless the claimant and Collr. agree to the appointment of a single arbitrator, each shall appoint one by writing, and without the consent of one another the appointment cannot be revoked.
6. If there be several claimants who cannot agree to the appointment of one arbitrator, they will each nominate one, the Collr. choosing one of them by lot.

   N. B.—If only one person be nominated, he shall be arbitrator for all the claimants.

7. When more than one arbitrator has been appointed, they will by writing appoint a third within seven days, and in default the Collr. will appoint one.

   N. B.—In case of difference of opinion or neglect of attendance by one, the other two can make an award.

8. Death, incapacity, or refusal to act will cause a new appointment.
9. Collrs. have authority to enforce attendance of arbitrators and due completion of award.
10. In default of award within a specified period, fresh arbitrators may be chosen.
11. Collr. to furnish information regarding subject of enquiry to arbitrators, and enforce attendance and examination of witnesses, and production of documents and books.

    N. B.—1. Recusancy on part of witnesses to be punished in the same way as recusancy in judicial proceedings.
    2. Witnesses deposing falsely to be considered guilty of perjury and will be punished accordingly.

12. Arbitrators to give full and complete awards which shall be deposited in Collr's. office, such award specifying,
    a. Amount of compensation.
    b. Name of party or parties entitled thereto.
    N. B.—Parties interested entitled to copy of award on plain paper signed and sealed by the Collr., and shall be considered *primâ facie* evidence thereof.
13. Immediate payment of compensation may be deferred,
    a. If the right to such compensation be doubtful.
    b. If there be grounds rendering it improper to make immediate payment.
    N. B.—The amount to be invested in Govt. Securities, and to be held in deposit till payment is ordered by Court.
14. Civil Courts cannot reverse or alter an award, except on, of misconduct or corruption, the suit for such reversal ground or alteration being instituted within three months from date of award.
    N. B.—If award be reversed or altered, fresh arbitrators to be chosen.
15. Suits and proceedings against Govt. when compensation has been awarded, except suits for reversal of awards, to be dismissed with costs.
    N. B.—This does not affect the right of any person to recover the award from any person receiving the same illegally.
16. Estimated value of benefit to be set off against compensation to be awarded.
17. Provisions do not apply to cases of compensation regarding huts, trees, or crops removed or destroyed in enlarging or changing line of public embankment.
    N. B.—In such cases report to be made to Collr., who will make compensation for the same.
18. Persons, to whom compensation has been awarded for lands taken, are to receive the same with interest at Rs. 6 % *per annum* from time land was taken.
19. Collr. not bound to pay, nor can there be a civil suit for recovery of money regarding compensation for lands taken, where the same is payable by the person whose lands are benefited until and unless the Collr. has received the same.

IV. APPLICATION BY LANDHOLDER.

A. To have a sluice made in a Public Embankment.

1. Written application to be made to Collr., specifying,
    a. Particulars of the land to be drained or irrigated as will enable the Govt. officers to judge of the advantage to be derived from the work.
    b. In case of embankment maintained at the State expense, whether applicant is willing to pay a moiety of the costs.
    c. In case of other public embankments, whether applicant is willing to pay the whole of the costs or such costs as may be determined upon.
2. If property of other persons as well as applicant's be benefited by the construction of the sluice, the expense to be assessed

upon and recovered from such persons to be proportionately equivalent to the benefit to be derived by their lands respectively.

3. Written notice specifying the following particulars for apportioning expenses among persons to be benefited to be served on all persons concerned.
   a. That there is a proposal to construct a sluice.
   b. Probable expense of construction.
   c. Enquiry to be held at a place and hour specified.
   d. Applicant supposed to be likely to be benefited.
4. Such notice to be served, such enquiry to be held, and such award to be made, subject to the same conditions as are provided for apportionment of costs of land required for embankments.
5. Award after such meeting to be final.
6. Civil suit may be brought to recover any excess from persons who ought to have been charged, but have not been charged with any portion of the expenses, or against whom less than a fair proportion has been awarded.
7. When a sluice in an embankment is maintained at the State expense, Govt. to determine proportion of cost to be paid by applicant. (Board's rules, Cl. 2, Sec. 6, Chap. XI, p. 179.)
8. Collr. to transmit application to officer in charge of embankments who will report his opinion to Supdt. of embankments, and if acquiescing in the application, to annex a plan of the proposed work and an estimate of expense. Supdt's orders thereon to be final.
9. If Supdt. approve of the construction, the applicant will be required by the Collr. to execute a written engagement to defray the whole or a moiety of the expenses as the case may be, and after execution of such agreement, certificate will be issued to officer in charge of public embankments to construct the sluice.

B. To OPEN A TEMPORARY WATER COURSE, ROADWAY, OR DAM.

1. Application to be made to the nearest officer of the Embankment Deptt, who will send the same to the officer in charge of public embankment of the district, and such officer will pass any orders as he may consider proper subject to the control of the Supdt.
2. If the proposed work is to be executed by a Govt. officer, applicant to enter into a written engagement to pay costs.
3. In case of emergency, officer in immediate charge of embankments, subject to control of higher authorities, may authorize temporary opening of such works.

C. To OPEN SLUICES IN PUBLIC EMBANKMENT.

Only under orders of officers in immediate charge of embankments, subject to revision of higher authorities.

V. PROCEDURE FOR ESTIMATE AND RECOVERY OF EXPENDITURE INCURRED BY GOVT. IN MAINTENANCE AND IMPROVEMENT OF EMBANKMENTS, WHEN SUCH EXPENDITURE IS PAYABLE BY PRIVATE PARTIES.

1. Specification and estimate to be prepared after the rains.
2. Copies to be filed in Collr's. office for inspection of interested parties.
3. Notice of receipt of specification, and estimate to be affixed in Collr's. office.
4. On filing of any objection within one month, from date of such notice, the same to be communicated with Collr's. opinion to Supdt. for disposal, subject to appeal to Comr.
5. Immediately after completion of works, accounts to be prepared, and immediately on sanction being accorded to them by the Supdt., they shall be sent to Collr., who will affix them in his office, and allow inspection of them by interested parties.
6. If objections on following grounds be made within one month from date of affixing, Collr. will enquire into them, and if objections be well founded, Collr's. opinion to be communicated to Supdt.
   a. Work charged for has not been performed.
   b. Whole sum charged has not been expended.
   c. Rates of charge higher than the estimate.
7. If Supdt. concur with Collr., the case will be finally disposed of; if he differ, report to be made to Comr., whose decision will be final.
8. After disposal of objections, or if no objections be preferred within one month, Collr. to levy the amount in the same way as arrears of revenue.
9. The Collr. to furnish the Supdt. within fifteen days of close of each quarter, a statement of the sums recovered from Zemindars. (Board's rules, Cl. 3, Sec. 6, Chap. XI, p. 179.)
10. The Accountant General to see that no unnecessary delay occurs in adjusting these accounts, and as the Zemindars are only to pay actual expenditure, there must be no averaging of rates. Bills to be *bonâ fide* abstracts of expenditure actually incurred. (Board's rules, Cl. 4, Sec. 6, Chap. XI, p. 179).

VI. PROCEDURE FOR REMOVAL OF BUILDINGS BETWEEN A PUBLIC EMBANKMENT AND A RIVER.

1. Supdt. to make a report to the Collr. in whose jurisdiction such buildings are situate, accompanied by a detailed statement of the houses, huts, or other buildings to be removed.

2. Such report not to be made till Govt. consent to the proposal of the Supdt., who will, if the expenses for removal are likely to exceed Rs. 500, report to Govt. prior to taking any proceedings. (Board's rules, Cl. 1, Sec. 6, Chap. XI, p. 179.)
3. Notice containing a general description of the buildings to be removed to be affixed on some conspicuous place of the land, and to be published by proclamation in the nearest bazaar, calling upon parties concerned to appear personally, or by agent on a day not less than fifteen days from date of such proclamation, to state their claims to, and amount of, compensation before a duly constituted jury.
4. Jury to consist of a Dy. Collr., or a principal officer of the Collr's. establishment, and three respectable inhabitants of the neighbourhood, who will determine the value of the buildings, and in cases of dispute the rights of the claimants.
5. Each house to be assessed separately by the jury, and in event of difference of opinion, by the majority, and if jury be equally divided, the President to have a casting vote.
6. The award of the jury to be final and conclusive, and to specify,
   a. The buildings.
   b. Amount of value assessed upon each.
   c. Name of person or persons entitled to receive the same.
7. Persons absent, or whose claims have been set aside by the jury can recover the same by civil suit.
8. On receipt of award, Collr. to affix in a conspicuous place on the land, a notice calling on parties to attend personally, or by agent, at a certain time and place before himself or the President, to receive the amount awarded; and to warn them to remove the buildings within thirty days from date of such notice.
9. If on expiration of the thirty days, the buildings have not been removed, Collr. to do the needful, the expenses for the same being levied by public sale of the materials and the surplus to be made over to the owner.

VII. MAINTENANCE OF PRIVATE EMBANKMENTS TAKEN CHARGE OF BY GOVT. OFFICERS.

1. Expense of doing so to be charged to owner of such embankment.
2. Such expense not to exceed any reasonable expense to keep up an embankment of the size and description which such person was bound to keep up, notwithstanding the embankment shall have been enlarged or improved by Govt. officers.

VIII. ACQUISITION OF LANDS FOR EMBANKMENTS.

1. To be under the laws for acquisition of lands for public purposes, but previous declaration by Govt. not necessary.
2. In cases of land, the property of different owners who will benefit by the construction, alteration, or extension of any public embankment, costs and expenses to be charged upon the persons deriving the benefit in proportions equivalent to the benefit to be derived.
3. Before such assessment, parties interested to be served with a notice specifying,
   - *a.* What land is being taken.
   - *b.* The purpose for which required.
   - *c.* That the lands will derive benefit from the work.
4. Notice to be given, on a day and place specified, that an enquiry will be held for apportioning among parties, to be benefited cost of land and expense for acquiring it.
5. If any party be a non-resident in the district in which lands are situate, notice to be served on Agent, and if there be no Agent, the affixing the notice on some conspicuous part of the estate of such person will be sufficient.
6. On the day fixed in the Notice which is not to be less than one month from service of Notice, Collr. to enquire into the proportion of the benefit to be derived by estates consequent upon the execution of the work.
7. In making the enquiry Collr,
   - *a.* To receive evidence tendered by, or in behalf of, such owners as are likely to be benefited, and by or in behalf of other persons claiming to be interested in the enquiry.
   - *b.* To make or cause holding of local investigations.
   - *c.* To call for documents and examine witnesses.

   N. B.—Provisions of Civil Law to apply to these proceedings.
8. Collr. to make an award specifying,
   - *a.* Names of persons whose lands are or will be benefited.
   - *b.* Proportion of cost of land.
   - *c.* Expense of acquisition.
9. No appeal is allowed from Collr's award.
10. One owner may recover from another by civil suit any amount which has been unfairly apportioned, but not a greater amount than the amount which ought to have been assessed where it has not been assessed at all, or amount by which the sum required was less than a fair proportion where any contribution has been made.
11. Expenses of acquiring to include,
    - *a.* Compensation awarded to owner of land taken, inclusive of interest at Rs. 6 % *per annum* from time when land was taken.
    - *b.* Cost of surveys, plans, notices of enquiry, and award.
    - *c.* Expenses incident to obtain possession.
12. These expenses to be realized in the same way as arrears of Govt. revenue.

IX. DISPOSAL OF LANDS NO LONGER REQUIRED FOR EMBANKMENTS.

1. To be by public sale.
2. The provisions of Law in regard to sales of land for default of payment of Govt. revenue to be applicable to these sales.
3. Proceeds of sale, after payment of expenses incurred on account of the same, to be applied to payment of cost of new land acquired.
4. The residue of the cost of such new land to be apportioned among owners of lands benefited.

N. B.—Lands not acquired under Act VII of 1866, B. C., cannot be sold in the way mentioned above.

X. PENALTIES UNDER ACT XXXII OF 1855.

A. SIMPLE IMPRISONMENT NOT EXCEEDING SIX MONTHS, OR FINE NOT EXCEEDING Rs. 200, OR BOTH.

1. Damaging any public embankment by making a dam or other obstruction for diverting or opposing current of an embanked river without permission.
2. Damaging such embankment by refusing or neglecting to remove any such dam or obstruction at proper season.
3. Damaging by cutting or otherwise altering banks of any embanked river, or by removing earth, or by grazing or tethering any cattle or animals on such embankment, or by driving stakes into, or cutting or rooting out grass growing on such embankment.
4. Damaging by any other wilful act, and thereby destroying or diminishing efficiency of such embankment.

B. IMPRISONMENT OF EITHER DESCRIPTION NOT EXCEEDING SIX MONTHS, OR FINE NOT EXCEEDING Rs. 200, COMMUTABLE ON DEFAULT TO IMPRISONMENT NOT EXCEEDING SIX MONTHS, OR BOTH.

Wilfully obstructing any duly authorized person in removing or levelling any embankment, house, hut, or other building.

C. IMPRISONMENT OF EITHER DESCRIPTION NOT EXCEEDING ONE YEAR, OR FINE NOT EXCEEDING Rs. 200, COMMUTABLE ON DEFAULT TO IMPRISONMENT NOT EXCEEDING ONE YEAR, OR BOTH.

1. Wilfully, without due authority, cutting through or attempting to cut through any public or private embankment.
2. In the same way destroying or attempting to destroy such embankment.
3. Similarly opening any sluice or water course in any such embankment.

N. B.—If Magte. consider above punishment to be inadequate, offender to be committed to Sessions, where he is liable to imprisonment of either description not exceeding seven years, or fine, or both.

XI. MISCELLANEOUS PROVISIONS.

1. Trials to be before any Dy. or Asstt. Magte. who will punish offenders in accordance with the powers he may exercise.
2. Sentences and orders passed by any Magte. are open to appeal.
3. Collr. may delegate any of his powers under Act VII of 1866, B. C. to any Dy. Collr.
4. Appeal from orders of such Dy. Collr. to lie to Collr., if presented within fifteen days from date of order.
5. Act VII of 1866 B. C. does not exempt persons from the obligation of giving land gratuitously, or of paying for lands acquired for embankments where such obligation exists by any law or custom.

CHAP XV.

REGISTRATION OF ASSURANCES.

ACT No. XX OF 1866.

I. DEFINITIONS.

BRITISH INDIA...Territories which are or may become vested in the Queen or Her Successors by statute 21 and 22 Vic. Cap. 106, except Settlement of Prince of Wales' Island, Singapore, and Malacca.

YEAR & MONTH...A year or month according to the British calendar.

LEASE ... ...Includes a counterpart, kuboolyiet, an undertaking to cultivate or occupy, and an agreement to lease, but not a Pottah or Muchulka of the Madras Presidency.

WILL ... ...Includes a codicil, and every writing making a voluntary posthumous disposition of property.

INSTRUMENT... ...Does not include a Will nor an Authority to adopt.

OBLIGATION... ...Any instrument by which the obligor binds himself absolutely or conditionally to pay money to the obligee, and includes a Bond, Bill of Exchange, Hùndi, and Promissory Note.

SIGNATURE & SIGNED ... } Include and apply to the affixing of a mark.

IMMOVABLE PROPERTY ... } Includes land, buildings, rights to ways, lights, fisheries, or any other benefit to arise out of land, and things attached to the earth or permanently fastened to anything attached to the earth ; but not standing timber, growing crops, nor grass.

MOVABLE PROPERTY ... } Includes standing timber, growing crops, grass, fruit upon trees, and all other property except immovable property.

BOOK... ... ...Portion of a book and any number of sheets connected together to form a book or portion of a book.

ENDORSEMENT & ENDORSED... } Include and apply to an entry in writing by a Registering officer, or a rider, or cover-slip to any document tendered for Registration.

REPRESENTATIVE ...Includes guardian of an infant and the committee or other legal curator of a lunatic or idiot.

OATH ...Includes solemn affirmation.

IMPRISONMENT ...Imprisonment of either description as defined in the Indian Penal code.

PERSON... ...Includes any Company or Association, or body of persons whether incorporated or not.

ADDITION ... ...Place of residence, profession, trade, rank, or title (if any) of a person described.

LOCAL GOVT. ...Person authorized by law to administer executive Govt. in any part of British India.

HIGH COURT. ...Highest Civil Court of appeal in British India.

DISTRICT COURT...Principal Civil Court of original jurisdiction in a district including the High Court in its ordinary original civil jurisdiction.

CIVIL COURT. ...Includes a Revenue Court, but not a Court for relief of insolvent debtors.

GENERAL REGISTRY OFFICE. } Includes a Branch General Registry Office.

DISTRICT AND SUB-DISTRICT. } A District and Sub-district formed under this Act.

N. B.—Govt. of India has power to invest Head Executive Officer of Territories under the immediate administration of the Govt. of India with such authority as is vested by this Act in any local Govt.

II. REGISTRATION ESTABLISHMENT.

A. OFFICE.

1. General Registry.
   - *a.* To be established by local Govt.
   - *b.* To be presided over by a Registrar General.
   - *c.* To have an appropriate seal.
2. Branch Registry.
   - *a.* To be Established by local Govt.
   - *b.* To be presided over by a Branch Registrar General.
   - *c.* To have an appropriate seal.
3. Registry.
   - *a.* To be established in every district.
   - *b.* To have an appropriate seal.
4. Sub-registry.
   - *a.* To be established in every Sub-district.
   - *b.* To have an appropriate seal.

B. DISTRICTS AND SUB-DISTRICTS.

1. Alterations and formations to be made by local Govt.
2. Immediately after such alteration or formation notice to be given in the official Gazette.
3. Alteration to take effect on the day mentioned in the notification.

4. Sub-District may be conterminous with a district, or may be situate partly in one district and partly in another.

C. RECORDS.

1. Register books to be prescribed by Govt.
2. Forms to be prescribed by Registrar General.
   - *a.* Pages to be consecutively numbered.
   - *b.* Number of pages to be certified on title page by officer issuing the forms.
3. To be kept in fire proof boxes.
4. The following books are to be kept.
   - *a.* In all registration offices,
     - No. I. Register of instruments relating to immovable property.
     - No. II. Record of reasons for refusal to register.
   - *b.* In Registrar's offices,
     - No III. Register of deposit of wills and authorities to adopt.
     - No IV. Do. of wills and authorities to adopt.
   - *c.* In Registrar's, and Sub-Registrar's offices,
     - No V. Register of decrees and orders.
     - No VI. Miscellaneous Register.

N. B.—1. Book No. I to contain an entry,
- *a.* Of all documents, the registration of which is compulsory.
- *b.* Of all documents relating to immovable property (known as clauses 1, to 4, and 7 of Sec. 18, of this Act), the registration of which is optional.

2. In Book No. V will be filed all memo. of decrees and orders affecting immovable property.
3. In Book No. VI will be entered all registered documents relating to movable property (clauses 5 and 7 of Sec. 18, of this Act), the registration of which is optional and which have not been entered in book No. I or V.
4. Entries in each book are to be numbered in a consecutive series, commencing and terminating with the year.
5. Documents are to be copied according to the order of their presentation.
6. Endorsements on the documents to be of,
   - *a.* Day and hour, and place of presentation.
   - *b.* Signature of person presenting.

5. The following indices to be kept.
   - *a.* Index No. I. containing.
     - *α.* Names and additions of persons executing, and of all persons claiming under, every document copied into books Nos. I, III, or IV.
     - *β.* Name of first Plaintiff and first Defendant in the suit in case of memo. filed in book No. V.
   - *b.* Index No. II containing,
     Particulars of description regarding immovable property.
   - *c.* Index No. III,
     To be made by Registrars and Sub-Registrars containing names and additions of all persons claiming under every document copied in book No. VI.

N. B.—These Indices to contain such other particulars, and be prepared in such form as the Registrar General may direct.
- *d.* Two copies of entries in Indices Nos. I and II to be sent at intervals not exceeding one month by Sub-Registrar to Registrar.
- *e.* One of each pair of copies received by Registrar from Sub Registrar to be filed in Registrar's Indices, and the other to be

sent to general registry office, with a copy of entries in Registrar's Indices Nos. I and II at such intervals as the Registrar General may direct.

f Copies sent by Registrar to be filed in Indices Nos. I and II kept by the Registrar General.

g Under directions of Registrar General an annual alphabetical Index may be made of entries during the past year in the current Indices.

h In every office where book No. II is kept an alphabetical Index to be prepared, at the end of each year, to the entries made in such book during the past year.

i On payment of fees, Registering officers may allow inspection of books Nos. I, II and V., and the Indices relating thereto, and certified copies may be given.

j. Similarly copies of entries in books Nos. III, IV, and VI, and the Indices relating thereto may be given to persons executing or claiming under documents to which such entries respectively refer.

N. B.—Attested copies to be *primâ facie* evidence of contents of original documents.

D. Officers.

1. Registrar General,

a. To be appointed by Govt.

b. Suspension, removal, or dismissal to be by Govt.

c. Can appoint, during his absence, any Registrar or other person to perform his duties except those described in Secs. 80, and 83, of this Act, reporting the same to Govt.

d. To exercise general superintendence over all Registry offices.

e Empowered to make following rules which shall be submitted for approval to the Local Govt., and when approved to be published in the Gazette.

(i) For providing for safe custody of books, papers, and documents, and also for destruction of such as are not necessary.

(ii). For declaring the languages to be used in which documents presented for Registration may be printed or written, the size of the documents, and the extent of blank space to be left thereon.

(iii) For declaring what territorial divisions are to be recognized in describing parcels in instruments relating to immovable property.

(iv). For regulating penalties imposed for unavoidable delay in registering.

(v). For exercise of discretion by Registering officers,

(i.) In recording agreements that amount secured by an obligation may be recovered summarily.

(ii.) In recording substance of statements made by persons on oath.

(vi). For declaring particulars to be contained in Indices Nos I, II, and III.

(vii). For declaring holidays to be observed in Registry offices.

(viii). For regulating proceedings of Registrars and Sub-Registrars.

f To send to every Registrar copies of deeds registered by them.

g. Can hold simultaneously any other office under Govt.

2. Branch Registrar General,

a. To be appointed, suspended, removed, or dismissed by Govt.

b. Can hold simultaneously any other office under Govt.

c. May be appointed during Registrar General's absence to do his duties, except those mentioned in Secs. 80 and 83, of this Act.

d. To report provisional appointments of Registrar or Sub-Registrar made by him.

N. B.—Neither Registrar General nor Branch Registrar can order cancellation of registration.

3. Registrar.

a. May be Govt. servant or not.

b. To be appointed, suspended, removed, or dismissed by Govt.

c. If absent from district, or if office be vacant, Registrar General may appoint a substitute reporting to Govt. In default Judge to be Registrar.

d. To be paid by fees or salaries.

e. In case of temporary absence from duty, may appoint Sub-Registrar to do his duties except those mentioned in Secs. 79 and 83, of this Act.

f. May appoint any person to do Sub-Registrar's work in case of absence or vacancy, reporting the same to Govt.

g. On registering an instrument relating to immovable property to send copy of such instrument with a copy of map or plan to each subordinate Sub-Registrar in whose Sub-district any part of the property may be situate.

h. In such a case to send copy of such Instrument with any number of necessary copies of map or plan to any other Registrar in whose district any part of such property is situate.

i. On receiving memo. of decree affecting registered documents relating to immovable property to have the same copied in the margin of the part of the book on which the document affected by such memo. is registered.

j. To send copy of such memo. to every Sub-Registrar in his district in whose office the document is registered, and such Sub-Registrar is bound to copy such memo. in the margin of the copy of the document registered in his office.

k. If such memo. affect immovable property situate in more than one district, the Registrar who receives it to send a copy to every other Registrar in whose district any part of such property is situate. Such Registrar will copy such memo. in the margin of the part of the book in which the document affected by such memo. is registered.

l. Memo. of decree affecting immovable property to be filed in Register book No. 5, and a copy to be sent to every subordinate Sub-Registrar in whose Sub-district any part of such property is situate. Such Sub-Registrar to file it in his Register book, No. 5.

m. Can register wills and authority to adopt.

N. B.—When such document is presented for registration by any person entitled to present the same other than the Testator or Donor, if the Registrar be satisfied that the person presenting is the person he represents himself to be, and that such document was executed by the Testator or Donor as the case may be.

n. To transcribe in Register book No. 3 (if satisfied that the depositor is the testator, or donor of a sealed cover containing a Will or authority to adopt) the superscription on such sealed cover, and to note in the Register and on the sealed cover,

a. Year, month, day, and hour of such presentation and receipt.

β. Name of depositor.
γ. Name of persons testifying to identity of depositor.
δ. Inscription (so far as is legible) on the seal of the cover.
N. B.—The sealed cover to be kept in the fire proof box.

4. Sub-Registrar,
a. May be Govt. servant or not.
b. To be appointed, suspended, removed, or dismissed by Govt.
c. May, on being properly appointed, conduct Registrar's duties during his temporary absence from office on duty.
d. An offg. Sub-Registrar may be appointed for permanent incumbent by Registrar in cases of absence or vacancy of Sub-Registrar's office, report of such appointment being submitted to Govt.
e. To be paid by fees or salaries.
f. On registering a document relating to immovable property not wholly situate in his sub-district, to send to every other Sub-Registrar subordinate to the same Registrar as himself in whose sub-district any part of such property is situate,
α. Copy of the document.
β. Copy of endorsement and certificate thereon.
γ. Copy of Map or plan accompanying the same.
N. B.—Sub-Registrars to whom such copies are sent will file such copies in book No. 1.
g. On registering a document relating to immovable property situate in several districts, to send to the Registrar of every district in which any part of such property is situate other than the district in which his own sub-district is situate,
α. Copy of the document.
β. Copy of endorsement and certificate thereon.
γ. Copy of Map or plan accompanying the same.
N. B.—(i). The Registrar on receiving these will enter in book No. 1,
(*a.*) Copy of the document.
(*b.*) Copy of the Map or plan.
(ii.) He will also forward a copy of these to every subordinate Sub-Registrar within whose sub-district any part of such property is situate.
(iii.) Such Sub-Registrars as receive the same will file them in book No. 1.

III. REGISTRABLE DOCUMENTS.

A. DOCUMENTS OF WHICH REGISTRATION IS COMPULSORY.

1. Instruments of gifts of immovable property.
2. Do. other (than those of gifts) purporting or operating to create, declare, assign, limit, or extinguish any present or future, vested or contingent right, title, or interest of the value of Rs. 100 and upwards to or in immovable property.
3. Do. acknowledging receipt or payment of any consideration on account of creation, declaration, assignment, limitation, or extinction of any such right, title, or interest.
4. Leases of immovable property for any term exceeding one year.

EXCEPTIONS.

1. Composition deeds, or Joint stock shares, notwithstanding the assets of the Joint stock Company may wholly or partly consist of immovable property.

2. Transfers of shares and debentures in Land Companies.
3. Leases of immovable property not above two years, and annual rents not above Rs. 50 if exempted by Lieutt. Governors of Bengal and N. W. P.

B. DOCUMENTS OF WHICH REGISTRATION IS OPTIONAL.

1. Instruments purporting, or operating to create, declare, assign, limit, or extinguish any present or future, vested or contingent right, title, or interest of a value less than Rs. 100 to or in immovable property.
2. Instruments acknowledging receipt, or payment of any consideration, on account of creation, declaration, assignment, limitation, or extinction of any such right, title, or interest.
3. Leases of immovable property not exceeding one year, and the Pottahs and Muchulkas executed in the Madras Presidency.
4. Awards relating to immovable property.
5. Instruments purporting or operating to create, declare, assign, limit, or extinguish any right, title, or interest to or in movable property.
6. Wills or authorities to adopt a son.
7. Acknowledgments, agreements, appointments, articles of partnership, assignments, awards, bill of exchange and sale, bonds, composition deeds, conditions of sale, contracts, covenants; grants, instruments of dissolution of partnership and partition, powers of Attorney, Promissory Notes, releases, settlements, writings of divorcement, and all other documents not mentioned in A. (*ante.*)

C. GENERAL PROVISIONS IN REGARD TO,

1. Documents, if presented for registration in languages not understood by Registering officer, and which languages are not commonly used in the district, unless accompanied by a true translation in the language commonly used in the district and by a true copy, to be refused.
2. Documents containing interlineation, blank, erasure, or alteration may be refused to be registered unless attested by persons executing the document, in which case the Registering officer will make a note of such alterations, &c.
3. Documents relating to immovable property not to be accepted for registration unless containing such a descrip tion as is sufficient to identify the same.
4. Documents containing maps or plans not to be accepted for registration unless accompanied by a true copy, and if property be situate in several sub-districts, by such number of copies as shall be equal to the number of such sub-districts, and if in several districts by such an additional number of copies as shall be equal to the number of such districts.

IV. TIME OF REGISTRATION.

A. FOR DOCUMENTS OF WHICH REGISTRATION IS COMPULSORY.

1. Ordinarily within four months from date of execution.
2. If there be several persons executing the document at different times within four months from date of each execution.

B. FOR DOCUMENTS OF WHICH REGISTRATION IS OPTIONAL (OTHER THAN A WILL OR AUTHORITY TO ADOPT A SON.)

1. Ordinarily within two months from date of execution.
2. If several persons execute the document at different times, within two months from date of each execution.

N. B.—1. Date of execution means the day on which it purports to have been executed.

2. If from urgent necessity or unavoidable delay, the document be not presented within the above prescribed time, but within four months, the same may be registered on payment of a sum not exceeding twenty times amount of proper Registration fee.

3. If the last day for presentation be a Sunday, or other holiday, the last day for presentation to be the day immediately following such Sunday or holiday.

4. "Within time prescribed by Act XX, of 1866," must be read in Cl. 10, Sec. 10, Act XIV of 1859 as "within six months from date thereof."

C. FOR WILL OR AUTHORITY TO ADOPT A SON AT ANY TIME.

NOTE.—These provisions do not alter the time within which any certificate or other document must be registered by "the Bankrupt Law consolidation Act 1849," Sec. 143, or any other Act of Parliament.

V. PLACE OF REGISTRATION.

1. Documents relating to immovable property in sub-district where the whole or a portion of the property may be situate.

N. B.—Registrar General may register any such document without regard to the situation of the property.

2. Other documents in sub-district where it was executed, or where all the persons executing and claiming under the same shall desire.

N. B.—1. Registrar General may register Wills and Authorities.

2. He may also register all documents which his subordinates can.

3. Ordinarily registration or deposit of all documents to be in the office of Registering officer.

4. For any valid cause the same may be done in private houses, but report must be made within twenty four hours to Registrar of this being done, and of the reasons thereof.

VI. PRESENTATION OF INSTRUMENTS FOR REGISTRATION.

A. PERSONS WHO MAY PRESENT IN REGISTRY OFFICE.

1. Those who execute or claim under the document.
2. Representative or assign of the same.
3. Agent of such person, representative, or assign if duly authorized by power of attorney.

Exceptions.

1. Infirm persons not able to attend without serious risk or inconvenience.
2. Prisoners in civil or criminal jail.
3. Persons exempt by law from personal attendance in Courts.

N. B.—In case of these persons, Registering officer to satisfy himself of the voluntary execution of the document.

4. Govt. officers, Administrators General of Bengal, Madras, or Bombay, official Trustee, Sheriff, Receiver, or Registrar of High Court.

N. B.—Reference may be made to Secy. to Govt., Govt. officer, Administrator General, official Trustee, Sheriff, Receiver, or Registrar.

B. POWERS OF ATTORNEY RECOGNIZABLE ONLY IF EXECUTED AS UNDER.

1. If Principal resides in British India, by Registrar or Sub-Registrar within whose district or sub-district the Principal is resident.
2. If out of British India by a Notary Public, Court, Judge, Magte., British Consul, or Vice Consul, or Representative of the Queen, or of the Govt. of India.
3. If in any part of British India where this Act does not operate by the Judge of the district court in whose jurisdiction the Principal is resident.

N. B.—Proof of such execution is by production of the Power when on the face of it, it purports to be executed and authenticated by any of the above Authorities.

C. ENQUIRY BEFORE REGISTRATION.

1. Whether or not document was executed by persons executing, and if appearance be by representative, assign, or agent, the right of such person to appear.
2. Whether or not, all the persons executing when appearing personally, and are personally known to Registering officer, are the persons they represent themselves to be, provided they, or in case of appearance by representative, assign, or agent such persons, admit execution.
3. Whether or not execution took place by a deceased person when his representative, assign, or agent do not appear, or appearing refuse to admit fact of execution.

N. B.—Parties present may be examined as to the identity of person registering.

VII. PRESENTATIONS AND DEPOSIT OF WILLS AND AUTHORITIES TO ADOPT.

A. PERSONS WHO MAY PRESENT AND DEPOSIT.

1. Testators or Executors.
2. Donor or Donee of any authority to adopt.
3. The adoptive son.

4. Agents of such persons when duly authorized.

N. B.—The document to be presented in a sealed cover superscribed with name of depositor and nature of the document.

B. WITHDRAWAL OF SEALED COVER.

1. By application to the officer with whom deposited.
2. If such officer be satisfied of the identity of the depositor with the applicant, delivery to be made.

C. PROCEDURE ON DEATH OF DEPOSITOR.

1. If application be made to the officer with whom deposited for opening the same, if such officer be satisfied that the depositor is dead, he shall open the cover in the presence of the applicant, and at his expense copy the same in book No. 4.
2. After copy has been made, the original will or authority shall be re-deposited.

VIII. ENFORCEMENT OF ATTENDANCE BY EXECUTANTS AND WITNESSES.

1. By calling on Revenue officer in whose jurisdiction such persons reside to serve summons for attendance personally, or by duly authorized agent.
2. The Revenue officer, on receipt of peon's fee, shall cause service of summons.
3. Such witnesses or executants as are bodily infirm, or are Civil or Criminal prisoners, or are exempt from personal attendance in Courts, are to be examined at home or in jail by the Registering officer, or by his commission.
4. Law as to commissions, summons, and witnesses in Civil suits to apply *mutatis mutandis* to commissions, summons, and witnesses under this Act.

IX. MEMORANDA OF DECREE.

1. To be sent to Registrar of district within which the document was originally registered,

   a. If Civil Court declare any registered document relating to immovable property to be invalid.

   b. If Civil Court passes decree or order affecting such document, which decree or order creates, declares, transfers, limits, or extinguishes any right, title, or interest to or in the immovable property to which the document relates.

2. To be sent to the Registrar, or to every Registrar within whose district the whole or any part of the immovable property is situate,

   If Civil Court passes a decree or order creating, declaring, transferring, limiting, or extinguishing any right, title, or interest of any person to or in any immovable property situate in any part of British India in which this Act shall operate.

   N. B.—The memo. must distinctly describe the property.

3. Costs of and attending the registration of any such memo. of a decree or order to be costs in the cause, and shall be paid by the Court to the Registrar, or to such other person, and in such way, as the Local Govt. shall direct.

IT IS WELL TO NOTE THE BOARD'S RULES WHICH ARE ABSTRACTED UNDER.

I. MEMA. OF DECREES.

1. When any registered document relating to immovable property has by a Revenue Court been declared invalid; or the decree or order passed creates, declares, transfers, limits, or extinguishes any right, title, or interest under such document to or in immovable property, memo. to be sent to Registrar within whose district the document was originally registered.

   Form of above memo.

   a. Serial No. of registered instrument with page, No. and Volume in which entered.
   b. Names of parties to, and No. of suit, and whether an original or appeal suit.
   c. Description of immovable property referred to in the instrument.
   d Effect of decree or order on the instrument.
   e. Date on which decree or order was passed.
   f. Name and official designation of officer by whom decree or order was passed.
   g Fees for registration.

2. When decree passed by a Revenue Court declares, transfers, limits, or extinguishes any right, title, or interest in immovable property, memo. to be sent to Registrar within whose district any part of the property is situate.

   Form of above memo.

   a. Names of parties to, and No. of the suit, and whether an original or appeal suit.
   b. Description of the immovable property affected by the decree or order.
   c. Effect of the decree or order on the said property.
   d. Date on which the decree or order was passed.
   e. Name and official designation of officer by whom the decree or order was passed
   f. Fees for registration.

   N. B.—1. Above provisions refer to orders passed by Revenue officers judicially.
   2. An order rejecting a claim or an appeal need not be intimated to Registering officers.
   3. Mema. to be drawn up in language used in the decree.
   4. Costs to be transmitted by Court to Registrar, and to be included in costs of suit.

II. GOVT. DEEDS.

To be registered at option of district officer, but registration is not compulsory.

X. EFFECTS OF REGISTRATION AND NON-REGISTRATION.

1. Registered document operates from the time from which it would have commenced to operate if no registration had been required or made, and not from time of registration.
2. Registered instruments relating to movable or immovable property take effect against oral agreements or declarations relating to the same property.
3. If documents the registration of which are compulsory, be not registered, they shall not be received as evidence in any civil proceeding in any Court, or shall be acted upon by any public servant; nor shall they affect any property comprised therein.
4. Registered instruments relating to immovable property except awards of which registration is optional, take effect against unregistered instruments relating to the same property whether such other instrument be of the same nature as the registered instrument or not.
5. Suits under a registered written contract for money lent, or interest, or breach of contract cannot be brought after six years from time when cause of suit arose.

XI. SPECIAL REGISTRATION OF OBLIGATIONS FOR PAYMENT OF MONEY.

1. If obligor and obligee agree that should the obligation be not duly satisfied, the amount may be recovered summarily, the Registering officer after making due enquiries shall record the agreement at the foot of the endorsement and certificate thereon, he and the obligor signing the same.

   N. B.—This agreement is to be copied in book No. 1 or No. 6 as the case may be, and shall be *primâ facie* evidence of such agreement.
2. The enforcement of such agreement to be by suit brought by the obligee within one year from date on which amount becomes payable, or if payable by instalments within one year from date on which the instalment becomes payable.
3. The stamp for such suit to be a stamp of $\frac{1}{4}$th of the value for a plaint in such a suit.
4. Court may allow petition to be amended.
5. Petition to be duly verified.
6. On production of the obligation, and of the record noted above, petitioner will be entitled to a decree with interest at the specified rates, and with costs.
7. Decree to be enforced under provisions of Civil Procedure Code.
8. The Court may order deposit of the obligation, and stop further proceedings till security is given for costs.
9. The Court may under special circumstances set aside the decree, and stay or set aside execution.
10. No appeal is allowed against such decree or order.

XII PROCEDURE ON ADMITTING TO REGISTRATION.

1. Particulars to be endorsed on documents admitted to registration.
   - *a.* Signature and addition of persons admitting execution of the document, and if execution be admitted by representative, assign, or Agent, the signature and addition of such person.
   - *b.* Signature and addition of every person examined.
   - *c.* Payment of money or delivery of goods made before Registering officer regarding the execution of document.
   - *d.* Admission of receipt of consideration made before Registering officer regarding such execution.

     N. B.—Such endorsements to be dated, and signed by Registering officer.
2. The word "Registered" with number and page of book in which document has been copied to be certified on the document.

   N. B.—Certificate to be signed, sealed, and dated, and shall be *prima facie* evidence of registration.
3. Endorsement and certificate to be copied when the document will be returned.
4. When a document is presented in a language unknown to the Registering officer, but is accompanied by a translation, the translation is to be transcribed in the Register of Instruments of the nature of the original and filed.

   N. B.—Endorsements and certificate to be on the original, and for other copies the translation to be treated as if it were the original.
5. Registering officer may administer oaths to persons examining, and make a record of the substance of the statements, which shall be read over to them, and if in a language not understood by examinee, to be interpreted to him.

   N. B.—If correctness of statements be admitted, a note of the same to be signed by the Registering officer.

XIII. REFUSAL TO REGISTER.

1. Reasons to be recorded and "Registration refused," endorsed on the document.
2. Copy of the reasons so recorded to be given on application, and on furnishing a stamp of eight annas.

   N. B.—No Registering officer to accept such a document unless and until an appeal has been presented and decided in appellant's favor.

Exceptions to recording of reasons.

1. Those in which discretionary power is left to Registering officer to refuse.
2. Those in which the property is not situate within the district or sub-district.
3. Appeals from orders of Sub-Registrar refusing to register to lie to the Registrar, to whom the Sub-Registrar is subordinate if presented within thirty days from date of order.
4. Appellate authority may reverse or alter the order.

5. If the Registrar as Sub-Registrar have passed the order appealed against, appeal to lie to the Registrar General.
6. If apellate authority refuse to direct registration, he will make order of refusal and record reasons for such order in book No. II.
7. Copy of such order to be given to any person claiming or executing under the document, on application, and on furnishing an eight anna stamp.
8. If appellate authority refuses to register or direct registration of documents, the registration of which is compulsory, or relating to immovable property, the registration of which is optional, (clauses 1, 2, 3, and 4 of Sec. 18 of this Act) appellant, or his representative, assign, or duly authorized Agent may, within thirty days from such order of refusal, apply to the district Court to get his document registered.

   Procedure for instituting suit in Civil Court.

   a. Petition to be on an eight anna stamp, and to be verified, and to be in prescribed form, but is subject to amendments with permission of Court.

   b. The Court to fix a day for hearing not less than two days after service of copy of petition to be served on the Registering officer.

   c. Provisions of Civil Procedure Code regarding service and endorsement of summons to apply *mutatis mutandis* to copy of petitions under this section.

   d. On the day fixed for hearing, the Court may, if the requirements of the Registration law have been complied with, order registration.

   N. B.—Within thirty days after such order, document to be presented for registration.

   e. If the Judge be the Registering officer against whose order the appeal is made, the petition to be presented to the High Court within sixty days of order of refusal.
9. Registering officer not to be liable for anything done *bonâ fide*, or for any refusal in his official capacity.

XIV. FEES FOR REGISTRATION, SEARCHES, AND COPIES.

1. To be fixed by Local Govt., for,
   - *a.* Registration of documents.
   - *b.* Searching Registers.
   - *c.* Making or granting copies of reasons, entries, or documents, before, on, or after registration.

   N. B.—The following are extra or additional fees.

   1. *a.* Registration by Registrar General of documents relating to immovable property whether registration be compulsory or optional.
      b. Registration by Registrar of documents other than the above.
   2. Special registration of obligations for payment of money.
   3. Issue of commissions.
   4. Filing translations.
   5. Attending at private residences.
   6. Other matters appearing to the local Govt. to be necessary for purposes of this Act.

2. The Table of fees may be altered.
3. The Table to be published in the official Gazette, and a copy in English and Vernacular to be affixed in every Registration office.
4. Fees to be paid on presentation of document, and all fees and penalties received for unavoidable delay in registering documents to be remitted to the district Treasury or to such other Treasury as the Govt. may direct.

XV. MISCELLANEOUS.

1. Nothing done by Registering officer to be invalidated by defect in his appointment or procedure.
2. Registering officers may institute prosecutions before Magte., or Sub-Magte. of first class.
3. Fines imposed to be levied by provisions of C. P. Code.
4. Registering officers to be deemed public servants.
5. References to Act XVI of 1864 to be as if made to this Act.
6. Act to have effect from 1st May 1866, former rules and regulations being repealed.
7. Documents executed before the Act came into operation shall be registered if presented within twelve months from such date.
8. For three months after date on which this Act comes into operation in any place in which Act XVI of 1864 has not come into operation, a power of attorney not duly executed, shall be deemed to be duly executed if the Registering officer be satisfied that it was *bonâ fide* executed, and if a power of attorney attested under this Act cannot be obtained within the period during which the document sought to be registered can, under such provisions, be accepted for Registration.
9. Register Books and Indices kept under former enactments to be transferred to district Registrar.
10. Penalties.

a. Imprisonment extending to three years, or fine, or both.
Falsely personating another, and thereunder presenting any document, or making any admission, or statement, or causing the issue of any summons, or commission, or doing any other act.

b. Imprisonment extending to seven years, and fine.
a. Intentionally making a false statement whether on oath or not or whether recorded or not, before Registering officer in any proceeding or enquiry under this Act.
β. Intentionally delivering to a Registering officer a false copy or translation of a document, or false copy of a map or plan.

c. Imprisonment extending to seven years, or fine, or both.
a. Incorrectly endorsing, copying, translating, or registering any document presented or deposited with intent to injure.
β. Abetment of offences under this Act.

PART II.

CRIMINAL.

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CHAPTER I.

WHIPPING ACT.

ACT VI OF 1864.

I. OFFENCES FOR WHICH WHIPPING MAY BE ADMINISTERED,

A. IN LIEU OF OTHER PUNISHMENT PRESCRIBED BY PENAL CODE.

1. Theft.
2. Do. in a building, tent, or vessel.
3. Do. by clerk or servant, of property in possession of master or employer.
4. Do. after preparation for causing death, or hurt, or restraint, or fear of the same, in order to commit such theft, or retiring after committing it, or retaining property taken by it.
5. Extortion by threat of accusation of an offence punishable with death, transportation for life, or imprisonment for ten years ; or of unnatural offence.
6. Putting a person in fear of accusation of offences punishable in the same way as in 5, in order to commit extortion.
7. Dishonestly receiving stolen property, knowing it to be stolen.
8. Do. do. do. that it was obtained by dacoity.
9. Lurking house trespass, or house breaking in order to the committing of an offence punishable with whipping under this section.
10. Lurking house trespass by night, or house breaking by night, in order to the committing of an offence punishable with whipping under this section.

N. B.—On second conviction of any of the above offences, whipping may be added in lieu of, or in addition to, any other punishment to which the offender may be liable under the Penal Code.

B. IN ADDITION TO OTHER PUNISHMENT FOR SECOND CONVICTION OF SAME OFFENCE.

1. Giving or fabricating false evidence in a judicial proceeding, or in any other case.
2. Giving or fabricating false evidence with intent of procuring conviction of a capital offence, whether the person convicted be executed or not.
3. Giving or fabricating false evidence with intent of procuring conviction of an offence punishable with transportation, or imprisonment for more than seven years.
4. Falsely charging a person with an unnatural offence, or with intent to injure, if the offence charged be capital, or punishable with transportation for life or imprisonment for seven years, or upwards.

5. Assaulting or using criminal force to a woman with intent to outrage her modesty.
6. Rape.
7. Unnatural offences.
8. Robbery or Dacoity.
9. Attempt to commit robbery.
10. Voluntarily causing hurt in committing or attempting to commit robbery, or being generally concerned in such robbery.
11. Habitually receiving or dealing in stolen property.
12. Forgery.
13. Do. of a record of a Court of Justice, or of a Register of births, baptisms, weddings, and funerals, &c., kept by a public servant.
14. Do. of a valuable security, will, or authority to make or transfer any public security, or to receive any money, &c.
15. Do. for the purpose of cheating.
16. Do. for the purpose of harming the reputation of any person, or knowing that it is likely to be used for that purpose.
17. Lurking house trespass, or house breaking, in order to the committing of any offence punishable with whipping under this section.
18. Lurking house trespass by night, or house breaking by night, in order to the committing of any offence punishable with whipping under this section.

II. WHO MAY BE WHIPPED.

1. Adult males (practically not under 16 nor above 60 years of age).
2. Juvenile offenders committing offences not punishable with death, whether for a first or any other offence in lieu of any other punishments.

III. WHO MAY NOT BE WHIPPED.

1. Females.
2. Persons sentenced to death, or transportation, or penal servitude, or imprisonment for more than five years.
3. Offenders sentenced to whipping, if not in a fit state of health.

IV. PROCEDURE FOR CARRYING OUT WHIPPING.

1. When whipping is awarded in addition to imprisonment by a Court whose sentence is open to revision, whipping will not be inflicted till after fifteen days, or if sentence be appealed against, till the sentence is confirmed.
2. Immediately after expiration of fifteen days, or if sentence be appealed against, immediately on receipt of order confirming the sentence if such order be not received within fifteen days, whipping to be inflicted.
3. Whipping on adult males to be inflicted with such instrument,

and in such manner, as the Local Govt. shall direct.

NOTE.—The Bengal Govt. by order No. 1690 dated 15th March 1864, has directed that whipping shall be inflicted on the breech with a rattan not more than ½ an inch diameter.

4. Whipping on juveniles shall be inflicted in the way of school discipline with a light rattan.
5. If the cat of nine tails be used, lashes not to exceed 150.
6. If the rattan be used, stripes not to exceed 30.
7. Punishment to be inflicted in presence of a Justice of the Peace, or a Magisterial officer, and unless sentence shall otherwise direct, in presence also of a Medical officer.
8. Medical officer to certify that offender is in a fit state to undergo the punishment, otherwise sentence not to be carried out, unless Justice of the Peace, or other officer present, consider that offender can undergo the punishment.
9. If during execution a Medical officer certifies, or it appears to the other officer present, that the offender cannot undergo the whole punishment, execution shall be stayed.
10. Whipping not to be carried out by instalments.
11. When for the reason mentioned in 9, a sentence is stayed, offender to be kept in custody till the sentencing Court can revise the same.
12. Such offender may at once be discharged, or may be imprisoned, such imprisonment being in addition to any other imprisonment, provided the whole imprisonment do not exceed the imprisonment to which the offender is liable, or which the Court is competent to award.

V. GENERAL.

1. Whipping is to be added to the punishments specified in the Penal Code.
2. Whipping for offences punishable with whipping in addition to other punishment for a second conviction of the same offence, may be awarded in lieu of any other punishment to offenders in frontier districts and wild tracts by notifying the extension of the Act to such places in the Local Gazette.
3. Sentences of whipping shall not be passed by officers exercising powers less than those of a Sub-Magte. of the first class, unless expressly authorized by Govt.
4. Sentences of whipping are appealable as prescribed in Secs. 408-9 and 412 of the C. P. Code, the object being to ascertain the correctness of the sentence, rather than to bring it under review. (*Vide* H. C. C. O. 2 and 314 of 1864).
5. Abetments of offences punishable with whipping in lieu of other punishment may be punished by whipping. (*Vide* Secs. 109-12 and 114 of the Penal Code.)
6. Attempts to commit offences, are not punishable with whipping.

CHAPTER II.

CATTLE TRESPASS ACTS.

ACTS III OF 1857, V OF 1860, AND XXII, OF 1861.

I. PERSONS ENTITLED TO SEIZE CATTLE.

1. Cultivator or occupier of land, for cattle damaging such land, or any crop, or produce on it.
2. Persons in charge of public roads, canals, embankments, and the like, for cattle damaging the sides or slopes of such roads, canals, embankments, and the like.
3. Village and other Police officers, all cattle, the owners of which are unknown, found in any public road or place.
4. Persons who have given cash advances for the cultivation of any crop, or produce, or to whom such crop shall have been sold or mortgaged.

II. POUNDS.

1. Are to be established at the Thannahs, or District Police Stations, and at other places as the Magte., under orders of the Local Govt., may determine, a due notification of the establishment of the pounds being made by the Magte.
2. The Magte. of the district shall have the control and management of the pounds.
3. A pound keeper is to be appointed, who shall keep such registers and furnish such returns as may be prescribed by the Local Govt.
4. The *ex-officio* pound keepers of village pounds are the heads of villages and Police Pattels in the Presidencies of Madras and Bombay.

   Exception.

   Local Govt., with the sanction of the Indian Govt, may exclude any district from the operation of the Act.

III. PROCEDURE,

A. WHEN CATTLE HAVE BEEN SEIZED.

1. To be conveyed without unnecessary delay to the pound, village and other police officers, upon requisition, being bound to give assistance to cultivators and occupiers in making seizures.
2. The pound keeper will then enter in his Register the following particulars, giving a copy of the entry to the seizer, and feeding the cattle.

   a The number and description of the animals.
   b. The name and residence of the seizer.
   c. The name and residence of the owner (if known).

B. WHEN OWNER APPEARS AND CLAIMS THE CATTLE.

1. The cattle to be delivered to him if he pay the prescribed

fine, plus the expense of feeding the cattle at the rates prescribed by the Magte.

2. The owner, on receiving the cattle, to sign, in the pound keeper's registry, a receipt for delivery of the same.

C. WHEN OWNER APPEARS AND REFUSES OR OMITS TO PAY THE FINE AND EXPENSES.

1. The cattle, or as many of them as may be necessary, to be sold, to meet the fines and expenses, by public auction, by the Darogah or other duly competent officer.
2. The remaining cattle, and the balance of the purchase money (if any), to be made over to the owner, plus the account showing the following viz,
   - *a.* Number of cattle seized.
   - *b.* Time during which impounded.
   - *c.* Charge for fines and expenses.
   - *d.* Number of cattle sold.
   - *e.* Proceeds of sale.
   - *f* Manner in which proceeds have been disposed of.
3. The owner is then to grant a receipt for the cattle received by him, and for the balance of the purchase money, (if any), as per above account.

N. B.—Should any complaint have been made for unlawful seizure, sale not to be held until final adjudication of such complaint.

D. WHEN CATTLE ARE NOT CLAIMED WITHIN SEVEN DAYS.

1. Report to be made by pound-keeper to Darogah or District Police Officer.
2. Notice to be affixed in a conspicuous part of the Police Office, containing,
   - *a.* A statement of number and description of cattle.
   - *b.* Place of seizure.
   - *c.* Place of impounding.
3. A proclamation of the same to be made by beat of drum in the village, and at the market place nearest to the place of seizure.
4. If cattle be not claimed within seven days of such notice, they are to be sold by public auction by the Darogah, or other duly competent officer.

IV. SCALE OF FINES.

For a camel, or Buffalo, ...	Rs.	0-8-0.
,, ,, Horse, or tatoo, bull, bullock, or cow,...	,,	0-4-0.
,, ,, calf, or ass, ...	,,	0-2-0.
,, ,, sheep, or goat, ...	,,	0-1-0.

V. APPROPRIATION OF PROCEEDS OF SALE, FINES AND EXPENSES.

1. Fines, expenses of feeding, &c., to be deducted from sale proceeds.

2. All fines to be transmitted to the Magte.
3. Expenses of feeding to be paid to pound keeper.
4. Surplus proceeds of sale of unclaimed cattle to be sent to Magte., who will hold the amount in deposit for three months, and if still unclaimed, to go towards forming the fund for payment of salaries of pound keepers, constructing and maintaining the pounds, or for other purposes connected with the execution of the Act.
5. If after defraying all these expenses, any surplus remains, it shall be applied under direction of the Local Govt. to the construction and repair of roads, bridges, and other works of a like nature.

VI. PENALTIES.

a. Fine not exceeding Rs. 10.

For damage caused to land or crops by pigs.

N. B.—The fine may be appropriated partly or wholly to compensate the complainant for damages sustained by him.

b. Imprisonment of either description for not exceeding six months, or fine not exceeding Rs. 500, or both.

Forcibly opposing seizure of cattle, or rescuing the same.

VII. COMPLAINT OF ILLEGAL SEIZURE.

1. To be within ten days of seizure.
2. To be made to Magte., or to any Joint, Dy., or Asstt. Magte, or other officer having criminal jurisdiction authorized to receive and try charges without reference by the Magte.
3. To be made verbally, or in writing, by complainant or agent.
4. If there be *primâ facie* cause of complaint, defendant to be summoned, and summary enquiry made.
5. If seizure be adjudged illegal, damages up to Rs. 100 may be awarded to complainant, which will include all expenses.
6. If cattle be still in the pound, an order for release to be made.
7. Moonsiffs and others may be invested with power to adjudicate on such complaints.

VIII. GENERAL.

1. Police officers and pound-keepers not to purchase cattle at sales under this Act.
2. Parties suffering damages from trespass may institute suits for recovery of damages in any competent Court, but the compensation awarded by the Magte. must be deducted from sum claimed in such suit.
3. The Madras rules of the 15th May 1863, declare that no officer with power less than full powers of Magte. can adjudicate on cases falling under Sec. 13 of Act III of 1857. In Bengal this has however never been definitely settled.

N. B.—Attention is directed to Sec. 21, C. P. Code, Secs. 13 and 21 of Act III of 1857, Act V of 1860, and Prinsep's C. P. Code, 3rd edition, 5.

CHAPTER III.

CHOWKEYDAREE ASSESSMENT.

ACT XX OF 1856.

I. DEFINITIONS.

OCCUPIER OF HOUSE...If any house be let in parts to several persons, or let out to, or occupied by travellers or lodgers; the person who lets the same or who receives rents or payments from such persons, or lodgers, or travellers.

MAGTE .....Includes Joint Magte, and any person lawfully exercising powers of Magte.

HOUSE .....Includes shop or ware-house.

BAZAAR.....Any place of trade where there is a collection of shops or warehouses.

DISTRICT .....Means city, town, bazaar, or union, or any division thereof.

POLICE DAROGAH ...Includes Tehsildar, or Naib Tehsildar having Police jurisdiction.

II. POWERS OF GOVT.

1. Can extend the Act to any place by notification in the Official Gazette.

   Exceptions.

   a Any place where an officer below the grade of a police jemadar is stationed.

   b. Agricultural village.

2. Can, by notification in the Gazette, unite any city, town, suburb, station, or bazaar, with any other places of the same description.
3. Can define and declare the limits of any city, town, suburb, station, bazaar, or union.

III. PUNCHAYET,

A. CONSTITUTION OF.

1. Magte. to appoint a Punchayet consisting of three or five respectable persons residing or carrying on business in or near the neighbourhood, but other persons may also be appointed.
2. The appointment is to be conferred under sunnud, showing names, residence, and occupation of each member.
3. If the Punchayet refuse to act within fifteen days from date of appointment, Magte. to assume their duties.
4. Residents only are bound to act on the Punchayet.

5. The Punchayet to be appointed for one year, and the same members shall not be required to serve again till after three years.
6. A member of a Punchayet can be removed by the Magte., only on the application of the rate payers, provided such rate payers be not in arrear.
7. Vacancies in the Punchayet to be filled up by the Magte., but not by issue of a fresh sunnud.

B. DUTIES OF.

1. On requisition of Magte., once in every year to prepare and make an assessment or *rate* upon occupiers of property.
2. To enter the same in a list, showing,
   - *a.* Names of the several occupiers.
   - *b.* Trade, business, or other description of such occupier.
   - *c.* Monthly amount payable by such occupier.
   - *d.* If tax be a *rate* on annual value of property occupied, the annual value and total amount of annual *rate.*
3. To revise and amend existing *rate,* if required by the Magte. to do so.
4. To submit the new or revised *rate* to the Magte., who may amend and settle such assessment.
5. To revise the *rate* at any time during the year for reasons to be stated by the Magte.
6. To report to the Magte., the negligence, or misconduct, or death, or absence of the chowkeydars.

IV. SUDDER PUNCHAYET,

A. APPOINTMENT OF.

To consist of not less than five members to be selected from the local Punchayets, or from any other residents, when there are three or more divisions or districts.

B. DUTIES OF.

1. To assist the Magte. generally in carrying out the Act.
2. To revise the assessment or *rate* made by the district Punchayets.
3. To enquire into, and report, on appeals preferred against assessment or *rate.*

V. TAX COLLECTORS OR DAROGAHS,

A. APPOINTMENT OF.

1. The Magte., under Comr's. approval, may appoint Darogahs to prepare the assessment or *rate,* to copy the same, to collect the tax, and to keep the accounts and records.
2. A sufficient security to be taken.

B. DUTIES OF.

1. To prepare assessment list (which shall be duly attested) containing,
   - *a.* Names of persons assessed or *rated.*
   - *b.* Property for which assessment or *rate* has been imposed.
   - *c* Monthly amount payable by each person.

2. To collect assessments for the current month, from the 10th of that month, granting receipts.

N. B.—Under Comr's. sanction, collection may be made quarterly, in the last month of the quarter.

3. To remit collections to the Magte., which shall be carried to the Chowkeydaree Fund.
4. To prepare summons and processes against defaulters, making the usual returns, and keeping account of all distresses levied and sale made.
5. To report to the Magte. from the 20th of the month, all defaulters specifying,

a. The property for which assessed or rated.
b. Amount of monthly assessment or *rate.*
c. Amount due from which defaulter.

6. To conduct sales of property of defaulters.

VI. PROVISIONS OF ASSESSMENT.

1. The assessment having been settled, the Magte. will have an attested copy of the list, with a notification in the Vernacular language of the city, &c., affixed in a conspicuous place in the district for which the assessment has been made.
2. Another copy shall be affixed at the nearest Police thannah.
3. A third copy shall be deposited in the Magte's. office.
4. Unless revised or corrected, the assessment to stand good for one year.
5. If the occupier of any property be changed before a new assessment is made, the new occupier will stand in the same position as the old.
6. After due notification to the new occupier, his name to be substituted for the old.
7. If no new assessments be made within the first three months of any year, the old assessment to be deemed a new one.
8. Appeals from assessments are allowed to the Magte., on unstamped paper, within one month from notification of assessment or substitution of the name of occupier, except for a valid reason; the Magte. after due enquiry confirming or amending the assessment.

N. B.—1. If assessment be confirmed, costs against appellant may be awarded.
2. Magte's decision is final.

9. Comr. of the Divn. with consent of Govt. may direct revision of assessment.
10. If assessment be revised within the year, due notification of the same shall be published, and objections properly dealt with.

VII. PROCEDURE FOR COMPELLING PAYMENT OF ASSESSMENT BY DEFAULTERS.

1. On report of the Tax Darogah, defaulter to be summoned either to pay the demand or to show cause for non-payment.
2. If the defaulter be absent, or appearing fail to satisfy the Magte. that no arrear is due, a warrant is to issue to Tax Darogah directing him to realize arrear due by distress and sale of defaulter's goods and chattels, or those found in the premises for which arrear is due.

   N. B.—Magte's. order is final.
3. When an inventory of the goods and chattels has been made, a previous notice of the sale, specifying time and place of sale, to be given by beat of drum in the district where the property is situate.
4. Should the arrear with costs be not paid, or the warrant be not discharged or suspended, the property to be publicly sold.
5. Proceeds to be applied to discharge the arrear and costs, and the surplus (if any) to be returned on demand to the proprietor.
6. A return of all sales and costs to be submitted to the Magte.
7. If no sufficient goods or chattels be found, on the premises for which the arrear is due, to satisfy the demand, a warrant to issue to the Nazir to distrain and sell any other personal property of the defaulter found within the jurisdiction of the Magte. or of any other Magte. In the latter case such Magte. shall back such warrant, remitting the amount if levied to the Magte. issuing the warrant.
8. All goods and chattels except tools or implements of trade found on any premises for which arrear is due are liable to be distrained.
9. The owner of goods, if not the defaulter, to be indemnified by the defaulter.

   N. B.—No distress allowed for arrears after six months of being due.

VIII. PENALTIES.

A. FINE NOT EXCEEDING Rs. 20.

Wilfully removing, obliterating, or destroying the name of any street, or number of any house.

B. FINE NOT EXCEEDING Rs. 50.

1. Obstructing Tax Darogah in execution of his duty.
2. Refusing to serve on Punchayet without satisfactory reason.

C. FINE NOT EXCEEDING Rs. 50, AND CONFISCATION OF PROPERTY.

Purchase, by Tax Darogah, or other servants, of property at sale held to realize due.

D. DISMISSAL FROM OFFICE, AND IMPRISONMENT OF EITHER DESCRIPTION FOR NOT EXCEEDING SIX MONTHS.

Extortion, malversation, or other misconduct by Tax Darogah in discharge of his duty.

N. B.—1. Offender may be required to refund moneys embezzled or corruptly received.

2. Offender may likewise be required to make delivery of effects illegally distrained or sold.

NOTE.—Till the refund or delivery be made, offender may be sentenced to an additional rigorous imprisonment for not exceeding six months.

3. Offender may also be committed to Court of Sessions.

IX. GENERAL.

1. Magtes. to try complaints against Tax Darogahs.
2. All fines realized to be credited to the chowkeydaree fund.
3. Asstts. vested with powers of Sub. Magtes. of 1st class, and Dy. Magtes. with same powers, when posted at stations other than Sudder station of Magtes., and if empowered under Act X of 1854, may exercise all powers vested in the Magtes., by this Act.
4. Asstt. and Dy. Magtes. with above powers can do the same when their superior Magtes. assign them any duties under the Act.
5. Proceedings of Magte. are subject to Comr's control, and those of Comr's. to that of Govt.
6. Secs. 7 and 8, 11, 32, and 33, 35, and 50 to 56 inclusive are repealed by Act, VI. of 1867, B. C.
7. Secs. 9 to 12 inclusive and 36 are repealed by Act III of 1864, B. C., but only in those places where Act III is applicable.

N. B.—As Act III is applicable to almost all the stations in Bengal, it has been deemed advisable to omit making any abstract of the repealed sections.

CHAP. IV.

MUNICIPAL ACTS.

ACTS,. XXVI OF 1850, III OF 1864, B. C., VI OF 1867 B. C. II OF 1868, B. C. & VI OF 1868 B. C.

ACT. XXVI OF 1850.

NOTE.—This act is inoperative in those places where Act III of 1864. B. C. has come into force.

I. PROCEDURE FOR MAKING ACT APPLICABLE.

1. When it is found that inhabitants are desirous for making, repairing, cleaning, in short improving any town, or suburb.
2. Application for introduction of the Act to be notified in the Gazette, and proclamation made showing the purposes of the application.
3. Reasonable time to be given for inhabitants to signify approval or otherwise.
4. Govt. then to make a final order to be published, and the wishes of the inhabitants to be duly proclaimed in the Govt. Gazette.
5. If inhabitants desire introduction of Act it is to be in force.
6. The order published to be conclusive evidence of introduction of the Act into any town or suburb.

II. COMMISSIONERS.

A. APPOINTMENT OF,

1. Any number of inhabitants as may be necessary to be Comrs.
2. Comrs. are to be liable only for the moneys which they shall knowingly misapply.
3. Can be removed from office by Govt.

B. DUTIES OF,

1. Can make contracts and apply taxes to carry out the Act.
2. To submit to Govt., on or before 30th April of every year, an account of all works executed, and of all receipts and expenditure with vouchers.
3. To prepare rules (to work the Act) which shall embrace the following provisions.
   - *a.* Appointment and management of all necessary officers and servants of the Comrs. and their remuneration.
   - *b.* Definition of persons or property to be taxed for raising the money necessary whether by house assessment or town duties, the amount of taxes to be imposed, manner of raising and collecting them, and their proper application.
   - *c.* The manner in which the rules are to be amended or rescinded.
   - *d.* Definition and prohibition of nuisances within the town or suburb.
   - *e.* The imposition of reasonable penalties for breach of rules of Comrs. not exceeding Rs. 50, or when continuing nuisance not exceeding Rs. 5 *per diem*, for every day the nuisance is continued.

III. MISCELLANEOUS.

1. Recovery of fines under the Act to be by provisions of C. P. Code.

   N. B.—Act II of 1839, the law under which fines were recovered has been repealed by Act XVII of 1862.

2. No *rate* or property shall be invalid for defect of form.
3. All moveable property found in any house, or building, or upon any land assessed under the Act, can be distrained by Magte.'s warrant, and sold for arrears of tax.
4. Govt. have power to suspend this Act and appoint persons to report on its operation.

ACTS III OF 1864, B. C. VI OF 1867, B. C. VII OF 1867, B. C. AND II OF 1868, B. C.

I. DEFINITIONS.

MAGTE. } Any person exercising all or any of
Act III of 1864, B. C. ... } the powers of a Magte.
Act VI of 1867, B. C. ...District Magte. or Magte. in charge of a division of district.

HOUSE.....Includes shop or warehouse.

BAZAAR.....Includes any place of trade where there is a collection of shops, or warehouses, and any market.

PLACE.....Town, suburb, station, bazaar, village, or tract of country as defined by Act III of 1864, B. C. including Unions declared under the Act.

LAND.....Includes buildings with appurtenances, *i. e.*, plantations and gardens.

HIGHWAY.....Road, street, square, court, alley, or passage whether a thoroughfare or not over which the public have a right of way, and also the roadway over any public bridge, or causeway.

* OWNER.....Person for time being in receipt of rent of land and buildings, or either of them, whether acting for self, or as agent, or trustee for any person receiving rent if the land were let.

N. B.—Such agent or trustee not liable to pay assessments under the Act, unless sufficient funds of actual owner be in his hands.

HORSE.....Includes ponies and mules.

Vide also Act VII of 1867, B. C.

PERSON.....Includes any company, association, or body of persons whether incorporated or not.

TOWN.....City, town, suburb, station, bazaar, or union to which Acts XX of 1856, and III of 1864, B. C. apply.

MUNICIPALITY.....Town, suburb, station, bazaar, village, or tract of country to which Act III of 1864, B. C. applies.

INHABITANT.....Any owner of property in any place though not a local resident.

II. PLACE OF OPERATION OF ACT III 1864, B. C.

1. Govt. can, by notification in Local Gazette, define limit of places, &c., and create unions of places, and declare who may be deemed the inhabitants of such places, and the designation of the names of such places.
2. Act not to take effect till limits of places, &c., have been defined and the Act itself extended.
3. Act XXVI of 1850, Secs. 9 to 13 inclusive, and Sec. 36, of Act XX of 1856, Act XII of 1858, and Secs. 25 to 49 inclusive of Act XXI of 1857, not to be operative in those places to which this Act is extended.

III. POWERS AND DUTIES OF MUNICIPAL COMRS.

1. Not less than seven of the inhabitants of any place, where the Act extends, to be appointed by Govt. as Comrs., who are liable to removal by Govt., and to whose body additions may also be made by Govt.
2. The following to be Ex-Officio Comrs.
   a. Comr. of division.
   b. Magte. of district.
   c. Executive Engineer.
   d. District Supdt. of police.
3. District Magte. to be ex-officio chairman.
4. Vice chairman to be appointed by Govt.
5. Comrs. to sue and be sued in name of their chairman, and are competent to hold moveable and immoveable property, and enter into all necessary contracts which shall be executed by chairman or vice-chairman.
6. All public highways, (not being Govt. or private property) and pavements, stones, and materials thereof, erections, materials, implements, and other things provided for such highways, to belong to Comrs.
7. Comrs. can, with consent of owners, take over and repair highways, the property of individuals.

8. Municipal Fund to be created, consisting of,
   a. Moneys, rents, and profits received by Comrs.
   b. Fines, fees, and penalties levied.
   c. Property of every nature or kind vested in the Comrs.
9. Comrs. have power to purchase lands, and to sell all such as are not required, either together or in parcels.
10. When owners and Comrs. disagree, Comrs. to represent such fact to Govt., who can declare land to be necessary for a public purpose, and proceed to take it under the laws for acquisition of lands, giving proper compensation, upon payment of which, land to be vested in Comrs.
11. Municipal fund to be applied to maintain Police, and to make, repair, and keep clean and in repair, roads, streets, drains, and tanks.
12. With sanction of Govt. Comrs. can carry out works of public utility.
13. Comrs. to have an office to meet in, at least twice a month, and as often as necessary.
14. The chairman, or in his absence the vice chairman to preside at meetings, and if both absent, Comrs. to choose one.
15. The president to have a casting vote.
16. Overseers, clerks, subordinate officers, and servants to be appointed by chairman and vice-chairman.
17. Comrs. not personally liable for contracts made, or expenses incurred, but are liable when money has been misapplied through, or facilitated by, neglect of duty.
18. A Comr. is disqualified from holding office, if he be directly or indirectly interested in contracts entered into by the Comrs.

IV. RATES ON HOUSES, BUILDINGS, AND LANDS.

1. To be an annual rate not exceeding Rs. 7-8-0 % payable by quarterly instalments.
   Exceptions.
   a. Arable lands.
   b. Pasturage lands.
   c. Buildings used as places of Public Worship.
   d. Buildings applied solely to charitable purposes.
2. Gross annual rent at which houses, or buildings can be let, to be considered annual value, which shall be fixed year by year.
3. Percentage of annual rate to be fixed at a meeting to be held not less than fifteen days prior to the expiration of the year.
4. Comrs. may require owners to furnish returns of measurements, and of rent, or annual value.
5. Persons appointed to make such requisitions can enter any house, between sunrise and sunset, by giving to occupier forty-eight hours' previous notice.

6. On completion of valuation, lists of valuation and assessment to be made, and public notice thereof, and of the place where such lists may be inspected, to be given.
7. Owner or occupier of such property, and their respective agents, to be allowed to inspect and make abstracts of the same without payment of fee.
8. Notice of day and hour, being not less than fifteen days from publication of such notice, to be given for revision of valuation and assessment; special notice to be also given to owner or occupier if assessment is for the first time, and if it has been increased, and appeals against the same to be made at or before time fixed in notice.
9. After hearing of appeals and revision, amendments to be authenticated by signature of not less than three Comrs.
10. Amended rates to be considered proper rates for the year.
11. Further amendments or alterations to be made by chairman or vice chairman after notice of not less than fifteen days from publication of such notice.
12. New lists not necessary every year.
13. Appeals against assessments to be heard by not less than three Comrs.
14. Adjudications and assessments made by Comrs., if not appealed against, are final.
15. When house or building belongs to one owner, and the ground on which the same stands to another, the assessment of house and land to be at one consolidated rate payable by owner of house or building.
16. Owner, after payment, can deduct from rent of ground such proportion of the rate paid by him as is equal to the proportion which his rent bears to the annual value on which the *rate* has been assessed.
17. If a house be vacant for sixty consecutive days, there shall be a remission of so much tax not exceeding half the *rate* for that year, as may be proportionate to the number of days during which such house may have remained unoccupied.

    Provisoes.

    a. Written notice of vacancy, and that the amount of *rate* to be remitted shall be calculated from date of delivery of such notice to the end of the quarter current, to be given to Comrs.

    b. No notice of vacancy shall be operative beyond the end of the quarter in which given, unless a similar notice of continued vacancy be given within the first fifteen days of following quarter.

V. COLLECTION OF RATES AND TAXES.

1. Bill, containing statement of period and description of property charged, to be presented to person liable for payment.

2. If bill be for tax on carriages, horses, and elephants, notice to be given of time for hearing appeal against such tax.
3. If bill be not paid within ten days of presentation, notice of demand to be served on defaulter.
4. If still no payment be made within seven days of service of notice, or no valid cause be shown for non-payment, a warrant of distress to be issued for sale of moveable property of defaulter wherever found.
5. Officer executing warrant to make an inventory of property seized, giving notice of intended sale to the owner.
6. If warrant be not discharged or suspended, property seized to be sold, and proceeds to be applied to satisfy warrant and costs, the surplus (if any) being made over to occupier.
7. Fees at prescribed rates to be paid on distraints.
8. Assessments not to be impeached if the directions of the Act are in substance complied with, and proceedings not to be quashed or set aside in a Court of Justice for defect of form.
9. Bills, notices, and the like to be served,
   a. Personally upon addressee.
   b. By leaving the same with some adult male member, or servant of his family, in his usual place of abode.
   c. By affixing the same in some conspicuous part of his abode.
   N. B.—If residence of owner be unknown, or if he be non-resident of the place, the bill, &c., to be considered duly served, if affixed on some conspicuous part of the house, building, or land for which the *rate* is assessed.
10. When any sum due on account of rate remains unpaid, after due service of notice, from owner of house, building, or land, who is non-resident within the place, or if his abode be unknown, the demand may be required from occupier, who if he does not pay is liable to distress and sale of goods and chattels on the premises ; but the occupier can deduct such amount from the next and following payments of his rent.
    Provisoes.
    a. No arrear of *rate* due for more than a year is to be realized from occupier.
    b. If the *rate* so deducted, be a consolidated *rate* payable by owner, the same is to be deemed after deduction as paid by owner.
11. No distress to be deemed unlawful, nor a party a trespasser, for defect or want of form in schedule, &c.
12. No party to be deemed a trespasser *ab initio* for irregularity committed by him afterwards, but such person can claim satisfaction for damages.

VI. TAX ON CARRIAGES, HORSES, AND ELEPHANTS.

1. Tax to be at prescribed rates, and payable quarterly.
   Exceptions.
   a. Gun carriages, ordnance carts, and wagons.
   b Cavalry horses, or horses of mounted police.

c. Horses belonging to officers doing regimental duty at rate of one horse for each officer.
d. Govt. vehicles, horses, or elephants.
e. Vehicles and horses kept for sale, and not used for any other purpose, if kept by *bonâ fide* dealers.

2. Ownership for any number of days in a quarter makes owner liable to the tax for the whole quarter, but if a carriage be under repair for a whole quarter, no tax is leviable for that quarter.
3. Carriages, &c., let for hire, and kept within any defined place, the property of non-resident owners, are liable to be taxed, the tax being recoverable from occupier of premises wherein kept.
4. Comrs. can compound with livery stable keepers and others, for a period not exceeding one year for a fixed sum in lieu of the specified *rates*.
5. List of persons liable to be taxed, a description of the carriages and animals for which liable, and the amount of tax to be prepared, the list being open to the inspection of interested persons.
6. For above purposes Comrs. may call for returns from persons liable.
7. Any person liable to the tax, or his servant, may be summoned and examined as to the number and description of carriages and animals.
8. Appeals to be made to Comrs. within ten days after receipt of bill.
9. Such appeals to be heard by at least three Comrs., their adjudication being final.

VII. REGISTRATION OF CARTS, HACKERIES, AND OTHER VEHICLES WITHOUT SPRINGS.

1. To be of all carts, &c., kept and used within, or let for hire within or without the municipality, and used within it.
   Exceptions.
   a. Carts, &c., kept at a distance of more than two miles, and used only temporarily or casually at the place.
   b. Carts, &c., the property of Govt., or of the Comrs
2. The Registry to consist of,
   a. Name and residence of owner.
   b. Number of registration in prescribed form.
3. Registration to be made, and numbers assigned half yearly, on payment of a fee not exceeding Re 1.
4. Persons becoming possessors of unregistered carts, &c., between 1st January and 1st July, and between 1st July and 1st January to register within one week of possession.
5. The fee (for such registration) is to be that levied for the unexpired portion of the current half-year, calculated at rate of fee fixed above.

6. In cases of transfer of carts, &c., new registry to be made at a fee not exceeding Rs. 0-4-0.

VIII. MODE OF RAISING MONEY FOR WORKS OF PUBLIC UTILITY.

1. Comrs. can borrow money by debentures on,
   - *a.* Security of lands and other property.
   - *b.* Do. of rates, taxes, and dues.
2. Interest to be given under approval of Govt.
3. Debentures to be in prescribed form, and are transferable by endorsement.
4. Right to sue for moneys borrowed by debentures is vested in holders for the time being, irrespective of priority of dates of issue of debentures.
5. Comrs. can issue new debentures for payment of old ones.

IX. EXPENDITURE.

1. Annual estimate of expenditure to commence from 1st May, to be submitted to Govt.
2. A statement of actual expenditure and income to be also submitted to Govt.

X. HOSPITALS.

1. Comrs. may set aside a sum not exceeding Rs. 250 for maintenance of Hospital or Dispensary.
2. Comrs. may provide for vaccination of inhabitants.

XI. LIGHTING OF STREETS.

Comrs. have power to contract for lighting streets.

XII. PROVISION FOR POLICE.

1. Police in towns and municipalities to be appointed under Act V, of 1861.
2. On or before the 1st November of every year, District Supdt. is to prepare a Budget of Income and Expenditure within his district for the year commencing on 1st January, and present the same to the District Magte.
3. Budget to specify,
   - *a.* Number, constitution, and salaries of Police Force.
   - *b.* Whether the whole or a portion, and what portion, is to be borne by rates levied in the municipality or town.

   Provisoes.
   - *a.* The expense to be borne by any Town not to exceed two annas a month for each house.
   - *b.* The expense to be borne by any Municipality not to exceed Rs. 5 % of the annual value of houses, buildings, and lands in the municipality.
4. The Magte. after receipt of Budget to lodge the same in his office, and cause it to be translated into the language used in the Town or Municipality, laying the same before the Punchayet; and allowing the Budget and its translation to be inspected for fourteen days after receipt.

5. On expiry of the fourteen days, Magte. to submit the same to Govt. with the remarks of the Comrs. or of the Punchayet.
6. Govt. may approve, reject, modify, or approve as modified the Budget.
7. The amount shown in the estimate to be borne by the rates levied in the Town or Municipality, and to be deemed the expenditure of the Police Force for the year.
8. Such amount to be paid to Govt. by equal quarterly instalments payable on days to be fixed by Govt.
9. The amount to be received by Magte. under provisions of Act XX of 1856.

XIII. GENERAL CONSERVANCY CLAUSES.

1. Comrs. have power to remove or alter any projections, encroachments, or obstructions erected or placed against, or in front of any house, or building in any public highway, by giving thirty days' notice to the occupier, making reasonable damages to persons suffering.
2. Comrs. can require the rebuilding, or altering, or setting back to or towards the line of highway, or line of adjoining houses, or buildings, any house or building, part of which projects beyond regular line of a public highway, or beyond the front or sides, allowing reasonable compensation to owner for damages.
3. Comrs. can require owner or occupier to cut and trim any hedges or trees over-hanging a public highway, and thereby obstructing passage of pedestrians, and can carry the same into execution if the order has not been complied with for eight days, the expense being paid by the owners or occupiers, and which shall be recoverable as a debt due to the Comrs.
4. Comrs. can direct that external roofs and walls of huts or other buildings are not to be made of inflammable materials.
5. Comrs. can give written notice to owner or occupier to take down, secure, or repair any house, building, wall, or fixture thereon if in a ruinous or dangerous state, provided such occupier or owner be known or resident within the jurisdiction, and also affix a notice on the door or other conspicuous part of the premises.
6. If within three days, owner or occupier do not comply with the order, and carry on the work satisfactorily, Comrs. may do the needful, the expenses being paid by owner or occupier, and being recoverable as a debt due to the Comrs.
7. Comrs. may sell materials pulled down, and apply the proceeds towards the expenses, restoring the surplus (if any) to owner on demand.

8. Comrs. may sue for balance of expenses, if sale of materials do not cover the same.
9. Comrs. can, by written notice to owner or occupier, require him to clean or fill up any unwholesome tank, or drain, or excavation, the same being within private enclosure.
10. If within one week owner or occupier do not comply with order, Comrs. may do the needful, the expense being payable by owner or occupier, and recoverable as a debt due to Comrs.
11. Comrs. can, by written notice to owner or occupier, require the clearance or removal of thick or noxious vegetation, and the improvement of bad drainage.
12. If within one week owner or occupier do not comply with order, Comrs. can do the needful by giving forty-eight hours' notice, the expense being paid by owner or occupier, and recoverable as a debt due to the Comrs.
13. Comrs. can drain off into any sewers, cleanse, fill up, or otherwise abate any stagnant pool, ditch, tank, pond, or other receptacle of water (not being private) which is injurious to the health of the inhabitants, whether private property or not.
14. Comrs. can repair, protect, or enclose any tank, well, or hole in or near any public highway which is dangerous to passengers, the expenses being paid by owner or occupier, and recoverable as a debt due to the Comrs.

XIV. GENERAL PROVISIONS OF ACT III.

1. Fines to be recovered under C. P. Code.
2. Notices, &c., to be served personally on addressee, or by being left at his usual or last known place of abode with some adult male member or servant of his family, and if this cannot be done by being affixed on some conspicuous part of such abode.
3. If the notice, &c., relate to house, building, or land, and the abode of the owner be unknown, service to be by affixing notice &c., on a conspicuous part of such house, building, or land.
4. Comrs. may institute suits instead of distraining and selling, or on failure of distress.
5. Comrs. can allow reasonable compensation from their fund to persons suffering damage.
6. Comrs. can make, repeal, alter, or amend bye-laws for,
   a. Regulating time, and mode of collecting rates and taxes.
   b. Do. conduct of servants.
   c. Management of conservancy matters.
   d. Carrying out purposes of the Act.
7. Comrs can inflict fines and penalties for infringement of Bye-laws.

Provisoes.

a. No bye law to be repugnant to any existing law
b. Fine under 7 not to exceed Rs. 20.
c. In case of continued infringement fine not to exceed Rs 5 *per diem*.

8. Bye-laws, or alteration of the same, to be confirmed by Govt. and duly published.
9. Bye-laws till repealed or altered to have the same force as the provisions of the Law itself.
10. Actions against Comrs. or their employés, require,

a. To be brought after one month's written notice of cause of action.
b. Notice to be delivered or left at Comrs' office, or at place of abode of person sued, showing cause of action, name and place of abode of intended plaintiff.
c Notice must be proved at risk of loss of suit.
d Action to commence within three months after accrual of cause of action.
e If sufficient amends be tendered, plaintiff not entitled to recover.

11. No charge to be instituted under the Act without consent of Comrs., and except within three months after commission of offence.

XV. PENALTIES.

1. Special.

A. FINE OF RS. 500 AND REMOVAL FROM OFFICE.

Comr. or servant of Comr. being interested directly or indirectly in contracts entered into by Comrs.

B. FINE NOT EXCEEDING THREE TIMES USUAL REGISTRATION FEE, AND SEIZURE AND DETENTION OF VEHICLE.

Owner or keeper of Cart, &c., not having the same registered.

N B.—If within ten days, such vehicle be not claimed, and the fine be not paid, then the same together with animals seized with it, to be sold by auction, and proceeds being applied to payment of fine and costs, and if surplus be not claimed within twenty days, to be vested in Comrs.

2. General. (Conservancy.)

A. FINE NOT EXCEEDING RS. 10.

a. Depositing or permitting servant to deposit any dust, dirt, dung ashes, garden, kitchen, or stable refuse, or filth of any kind, or any animal matter, or any broken glass, or earthen-ware, or other rubbish in any public highway except at the appointed spots and hours.

b Throwing, or putting, or permitting servant to do, throw, or put any such substance into any public sewer, or drain, or into any drain communicating therewith.

c. Causing or allowing the water of any sink or sewer, or any other offensive liquid matter to run, drain, or be thrown, or put upon any public highway.

d Causing or allowing any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such highway

B. FINE NOT EXCEEDING Rs. 20.

a. Owner or keeper of any cattle, sheep, or pigs, suffering the stall, pen, or place in or near any public highway to be in a filthy or noxious state.

b. Neglecting to employ proper means to remove filth from such pen, &c.

C. FINE NOT EXCEEDING Rs. 20 AND NOT EXCEEDING Rs. 3 *per diem.*

Continuance of above offence.

D. FINE NOT EXCEEDING Rs. 50.

a. Displacing, taking up, or altering pavement or other materials, or fences, or posts of any public highway without written consent of Comrs. or other lawful authority.

b. Owner or occupier of house in or near public highway keeping or allowing to be kept for more than twenty-four hours otherwise than in a proper receptacle, any dirt, dung, bones, ashes, night soil, or filth, or any noxious matter in or upon such house, or in any out-house, yard, or ground attached to and occupied with such house.

c. Suffering such receptacle to be in a filthy or noxious state.

d. Neglecting to employ proper means to clean the same.

e. Owner or occupier of any private drain, privy, or cesspool, neglecting or refusing after warning from Comrs. to keep the same in a proper state.

f. Bathing in any public tank set apart for domestic use of inhabitants.

g. Washing or causing to be washed in such tank any animal, or any wool, cloth, or wearing apparel, or cooking or other utensils, or leather, or skin of any animal, or any foul or offensive thing.

h. Putting, or causing to enter in such tank any animal, or any gravel, stone, dirt, rubbish, or any dirt, filth, or other noxious thing.

i. Causing or suffering to run, drain, or be brought to such tank the water of any sink, sewer, drain, engine, boiler, or any other unwholesome or offensive liquid.

j. Fouling or corrupting the water of any such tank.

k. Owner or occupier of any house, building, or land, in or near public highway, suffering the same to be in a filthy state, or overgrown with rank-vegetation.

l. Depositing materials, or making hole in or near a public highway, or failing to fence, or to enclose, and causing the lighting of such materials, or holes, or removing such materials, or filling up, or otherwise making secure such hole when permission has been withdrawn.

E. FINE NOT EXCEEDING Rs. 5 A DAY DURING CONTINUANCE, AFTER PAYMENT OF FINE NOT EXCEEDING Rs. 50.

Continuance of offence specified in *k* (*ante*).

F. FINE NOT EXCEEDING Rs. 50 A DAY DURING CONTINUANCE AFTER TWENTY-FOUR HOURS' NOTICE, AND AFTER PAYMENT OF FINE NOT EXCEEDING Rs. 50.

Continuance of offence specified in *l* (*ante*).

G. FINE NOT EXCEEDING Rs. 50, AND WITHDRAWAL OF LICENSE.

a. Keeping a public necessary without license.

b. Suffering licensed public necessary to be in a filthy or noxious state.

c. Neglecting to employ proper means for cleaning the same.

H. FINE NOT EXCEEDING Rs. 100.

Building any wall, or erecting, or setting up any fence, rail, post, or other obstruction or encroachment in any public highway, or in or over any open drain, sewer, or aqueduct alongside any such highway.

N. B.—Comrs. can remove any such obstruction or encroachment, expense being paid by persons erecting the same, and recoverable as a debt due to Comrs.

I. FINE NOT EXCEEDING Rs. 200.

Owner or occupier within fourteen days not removing or altering any projection, encroachment, or obstruction if overhanging, or jutting into, or projecting, or encroaching upon, or being an obstruction to the safe and convenient passage along any public highway, or obstructing, projecting, encroaching into or upon any uncovered aqueduct, drain, or sewer in such highway.

N. B.—Comrs. can remove such projection, encroachment, obstruction, expense being paid by defaulting owner or occupier and recoverable as debt due to Comrs.

3. Relating to certain offensive trades and burial and burning grounds.

A. FINE NOT EXCEEDING Rs. 100.

Burying, or burning, or causing or permitting the burying, or burning of, any corpse in a burying or burning ground legally closed.

B. FINE NOT EXCEEDING Rs. 200.

a. Burying, burning, causing, permitting, or suffering to be buried, or burned, any corpse in any burying or burning ground made or formed without leave of Govt., and license of Comrs.

b. Using without license any premises for melting tallow, boiling offal or blood, or as a soap house, oil boiling house, dyeing house, tannery, brick pottery, or lime kiln, and the like offensive trades.

C. Fine not exceeding Rs 50 a day during continuance after payment of fine not exceeding Rs. 200.

Continuance of offence specified in B. b. (*ante.*)

ACT VI OF 1868, B. C.

I. DEFINITIONS.

MAGTE. OF THE DISTRICT...Chief Officer charged with executive administration of a district in criminal matters, however designated.

MAGISTRATE .....An officer exercising all or any of the powers of a Magte., and having im

mediate executive administration in criminal matters in any Subdn. to which this Act extends, however designated.

NOTE.—In any place not within the limits of a Subdn. the power given by this Act to a Magte. may be exercised by the Magte. of the district, or by a Joint Magte.

HOUSE .....Includes shop or warehouse.

BAZAAR .....Any place of trade where there is a collection of permanent shops or warehouses.

PLACE .....Any town, suburb, bazaar, station, or tract of country.

TOWN .....Any place to which this Act extends.

YEAR .....Twelve months immediately following any date which may be fixed, by notification under Govt. orders in official Gazette, as commencement of the year for purposes of this Act.

II. CONSTITUTION OF POLICE FORCE.

1. Police officers in towns to be appointed under Act V of 1861, or under any other Act which may be in force.

N. B.—Such officers are to be deemed portion of police establishments under the Bengal Govt., and subject to provisions of this Act with certain exceptions.

2. Police officers paid under this Act not to be employed beyond the town.

3. As soon as possible after close of each month, District Supdt. to present to Magte. a bill showing actual police expenses and contingent expenses of previous month, and the Magte., when satisfied that the bill tallies with estimate for the town, to cause payment of bill to District Supdt.

4. Cost of police force not to exceed average rate of Rs. 1-8-0 *per* house, and number of police officers not to be greater than one superior officer for every fifteen Constables, and one constable for every fifty houses.

III. TOWN FUND.

A. CONSTITUTION OF,

1. To consist of,

a. Proceeds of every assessment levied in the town.

b. Sums assigned by Govt. or individuals for purposes of this Act.

c. Sums otherwise becoming applicable for purposes of this Act.

d. Sums standing at credit of any fund under other municipal Acts when this Act passed.

2. To be under Magte's. control.

B. APPLICATION OF,

After payment of the necessary assessment and collection costs, Fund to be primarily applied to,

1. Payment of amount chargeable to such fund for cost of Police Force employed in the town.
2. Construction and maintenance of roads and communications in such town.
3. Charges for conservancy and general improvement of the town.
4. Vaccination charges.
5. Establishment and maintenance of dispensaries and hospitals.
6. All or any of the above purposes.

C. ESTIMATES FOR,

a.—Preparation of,

1. Immediately on close of fifth month of year, the District Magte. to prepare separately in prescribed form,
   - *α.* A statement showing total strength of Police Force as sanctioned by Govt. under Act V of 1861, or any other Act.
   - *β.* An estimate of expenditure for salaries and contingent expenses of the Force during the following year.

   N. B.—Statement to be forwarded for incorporation in aggregate estimate for all purposes of the Act, and for laying the same before Town Comee.
2. Immediately after close of fifth month of year, the Magte. after consulting Town Comee. to prepare a statement,
   - *α.* Showing estimated expenditure other than payment of Police Force for such town during following year.
   - *β.* Adding any sum by which there may be reason to believe that the assets of the Town Fund will fall short of actual expenditure of current year.

   N. B.—1. To 1 and 2 Magte. to add reasonable sum to provide for the contingency of losses from defaulters.
   2. All the above sums to constitute aggregate estimates for the town.
3. Above estimates with vernacular translations to be lodged in offices of District Magte., and of Magte., and at some convenient place within such town, and which shall be open to inspection for fourteen days, due notice of the option of inspection being publicly given.
4. After expiration of the fourteen days, Magte. to transmit to the District Magte. the estimates with remarks and objections.
5. After consideration of such objections, and after making of alterations, District Magte. to transmit the same to the Comr., recording his and the Town Comee's objections.

b. Settlement of,

1. Comr. can approve or reject, or modify, and approve as modified such estimate, provided total amount for Police expenditure does not exceed maximum to be levied under the Act, and provided total amount of entire estimate

passed for all purposes does not exceed maximum prescribed by the Act.

2. Amount of approved estimates to be the total amount to be levied for purposes of this Act for the year for which estimates were presented.

IV. COMMITTEES.

A. CONSTITUTION OF,

a. Town Comee.

1. To consist of not less than five persons as members who are owners of lands, houses, or buildings in such town, or carrying on business therein, or residing in such town, or within five miles from some part of the boundary thereof.
2. To appoint a Secy.
3. To be considered a corporation when the Govt. appoints the Magte. to be chairman.

N. B.—Such Comee. to have a common seal, which shall be used for executing all documents and writings.

b. Ward Comee.

1. To come into existence when Magte. divides any town into Wards.
2. To consist of not less than three qualified persons as members, whether they be members of the Town Comee. or not.

c. Both Comees.

1. Members to be nominated and appointed by such persons, and in such manner, as the Bengal Govt. shall direct.
2. Pending such directions, appointments to be made by District Magte. with Comr's. sanction, provided not more than one-third of them are salaried Govt. officers employed in the Judicial, Police, or Revenue Departments in the district in which the town is situate, unless elected otherwise than by appointment of Govt., or of any Govt. officer.
3. Govt. may appoint persons exercising certain functions under Govt. to be *ex-officio* members.
4. To elect chairman and vice-chairman for one year.

N. B.—Appointments to have effect from date of appointment.

5. To be presided over by chairman, or in his absence by vice-chairman, or in absence of both, a chairman to be elected *pro tempore*.
6. President to have a casting vote, and all questions to be decided by majority of votes.
7. Three members to form a *quorum*.
8. Chairman to exercise all powers under the Act, and may authorize vice-chairman to exercise all or any of such powers.

N B.—Such power as is exclusively reserved to a Meeting cannot be exercised by chairman or vice-chairman.

9. On first appointment, one-third of the members to retire

at end of one year, and another third at end of two years, and the rest at end of three years.

N. B.—1. The members who are to retire at end of first and second year to be decided by lot.

2. Such members can be re-elected.

10. In calculating whole number of members contained in a Town Comee. all *ex-officio* members, and the Magte. when he is a member of such Comee., to be excluded.
11. In the case of retiring members if the whole number be not evenly divisible by three, the number to retire to be ascertained by reference to Schedule A of this Act.
12. Such a number of members as shall equal members of such Town or Ward Comee. whose functions cease on the last day of the current year, to be appointed in every town to serve from first day of following year.
13. A new appointment to be made in case of death, removal, discharge, refusal, declining, or incapacity to act among any of the members.
14. Govt. may remove a member on application of not less than one-third of such tax payers as are not in arrears.
15. Govt. may, for any sufficient cause, remove any member.

B. DUTIES OF,

a. Town Comee.

1. To consult and advise with Magte. regarding,
   - *α.* Establishments and arrangements required for assessment and collection of tax.
   - *β.* Works to be undertaken for construction, maintenance, and improvement of roads and communications.
   - *γ.* Measures to be adopted for conservancy and general improvement of town.
   - *δ.* Application of such portion of Town Fund as may be available for purposes other than payment of police.
   - *ε.* Preparation of estimates for purposes other than payment of police.
2. To examine aggregate estimates after they have been prepared, and to record remarks or objections for consideration of Magte. of District and Comr. of Divn.
3. To assess the inhabitants and to revise such assessments where there is no Ward Comee.
4. To examine account of Town Fund, and to record remarks for consideration of Magte. of District and Comr. of Divn.
5. To perform any of the duties, and to exercise any of the powers, of Magte. under this Act.

b. Ward Comee.

To make assessments as above revising the same when necessary.

N. B.—In such case Town Comee. to make no assessment or revision.

c. Both Comees.

1. When refusing or omitting for fifteen days after receipt of Magte's. orders to perform their duties, Magte. to do the duty and exercise their functions, appointing such paid officers as may be necessary.
2. Magte. may be a permanent member and chairman of Town Comee. and as such may give casting vote in case of equal division, although not present at the meeting.
3. Govt. may after appointing Magte. to be chairman of the Town Comee. declare that all powers given to him by Schedule B. and duties imposed by Schedule C. of this Act may be vested in, and exercised by such Comee.

N. B.—1. In such a case Magte's. functions cease, except in case of the refusal or omission by such Comee. to act for fifteen days from date of Magte's. order.

2. This does not empower the Comee. to impose a fine.

V. TAX.

A. NATURE OF,

To be an assessment according to circumstances, and property to be protected, of persons liable to the tax provided that,

a. The total sum to be raised in the year does not exceed the sum which would be produced by an average rate of Rs. 2-4-0 *per annum* for each holding.

b. The amount assessed for one holding be not more than Rs. 7 *per annum.*

B. ASSESSMENT OF,

1. After preparation of estimates District Magte. to require, in the form prescribed in Schedule D. of this Act, the making of an assessment provided that,

   a. If there be no objection to the estimates within the prescribed period, or if objection be withdrawn, the District Magte. may order assessment immediately on expiration of that period, and without waiting for approval of estimates by Comr.

   b. The order be filed in Magte's. office as early as convenient.

2. As soon as possible after filing of order,

   a. If the town be divided into Wards, Magte. may require Town Comee. to apportion total amount of estimates among the several Town Wards, and when total amount of estimates shall have been apportioned among the several Wards, he may require the several Ward Comees. to make assessments such that the total amounts to be assessed be not less than amount determined as the amount to be raised from each Ward.

   b. If the Town be not divided into Wards Magte. may require such Comees., within three months, to make an assessment such that the total amount assessed be not less than amount of estimates of expenditure in the Town for the year.

3. Immediately on receipt of Magte's. requisition, the several Comees. to make the assessments and enter the same in a

list specifying,

a. Every parcel of land, house, or other holding on account of the occupation of which any person is liable to be assessed.
b. Name of person liable to be assessed in respect of each holding.
c. Trade, business, or other description of such person.
d. Amount payable quarterly by such person.

4. Instead of making a new assessment in any year the old one may be revised and amended, provided that the whole of the assessment be not less than the whole of the expenditure passed in the estimate for the year for carrying out the Act.
5. Assessment to be entered in a list examined, amended, and settled by,
   a. Magte., if made, revised, or amended by Town Comee,
   b. Town Comee., do. do. do. Ward do.
6. Magte. to,
   a. Sign the list.
   b. Have written in the vernacular, affixing in a conspicuous place in the town or division of a town, a copy of the list with the notification prescribed by Schedule F. of this Act.
   c. Deposit in his own office a copy of the list.
   N. B.—Public proclamation to be made in the customary manner that,
   (1.) Copies of the list have been affixed and deposited.
   (2.) Copy deposited in Magte's. office is open to inspection.
7. Unless and until assessment be revised and amended, or a new one be made, it shall be valid for three years.
   N. B.—(1.) If occupant of any property be changed before a new assessment is made, the new occupant is liable for the old assessment during his occupation.
   (2.) After due notification new occupant's name may be substituted for the old occupant.
8. Magte. entitled on expiration of old assessment to adopt the same the following year, instead of requiring a new assessment.
9. If no new assessment be made and published before expiration of first three months of any year, the preceding year's assessment to be deemed the assessment for the current year.
10. Notice of adoption of old assessment to be given as in 6. (*ante.*)
    N. B.—(1.) Not necessary to affix fresh copies of the list.
    (2.) Appeal against such assessment, as if it were a new one, allowed.
11. Appeals allowed,
    a. To Town Comee., within one month of notification, unless for any valid cause, on unstamped paper, by a person assessed by such Comee. if the Magte. be not a member of such Comee. on ground of,
    a. Dissatisfaction.
    b. Disputing occupation of property.
    c. Disputing liability to be assessed.

N. B.—(1.) If Comee. disallow appeal, reference to be made to Magte., whose orders are final.
(2.) If Magte. confirm assessment, appellant to pay reasonable costs incurred in proceedings on such appeal.
(3.) Appellant to be examined on oath, or solemn affirmation, or otherwise.

b. To Town Comee., for a review of assessment so far as regards the appellant himself, if the Magte. be a member of such Comee., on above conditions and grounds.

N. B.—Magte's. functions as above to be exercised by such Comee.

c. To Town Comee, if assessment be made by Ward Comee. on the above conditions and grounds.

N. B.—Magte's. functions as above to be exercised by Town Comee.

12. Magte. may require Town or Ward Comee. at any time to make an assessment on account of occupation of,
   a Any house which may have been constructed.
   b. Any house or other holding becoming liable to assessment after the general assessment, or which may have escaped assessment by mistake or accident.
13. Reduction of assessment may be applied for to Town Comee., on unstamped paper, on account of,
   a. Cessation of occupation of any property assessed.
   b. Change in circumstances of holder and in, property to be protected.
   N. B.—1. If Town Comee. refuse application, reference to be made to Magte. whose orders are final.
   2. If assessment be confirmed, applicant to pay reasonable costs incurred owing to such application.
   3. Applicant to be examined on oath, solemn affirmation, or otherwise.
14. Comr. may direct revision of assessment by Magte., or by Town, or by Ward Comee., specifying the reasons for such order.
15. Magte. may direct preparation of supplementary estimates, if original estimate be insufficient to defray expenses, to carry out the Act., provided total amount of such supplementary estimates plus amount of original estimates do not exceed total sum that may be lawfully raised.
16. Magte. may require Town or Ward Comee. to provide for expenditure shown in supplementary estimate by revising and increasing assessment for current year, and giving in the revised list within a reasonable time.
17. Publication of revised assessment to be by the same means as that of original assessment.

C. APPOINTMENT AND DUTIES OF COLLECTORS.

1. Magte. to appoint, on taking proper security for,
   a. Assisting Comees. in preparation of assessment.
   b. Collection of amounts assessed.
   c. Keeping accounts and records.
   d. Carrying out purposes of this Act.
2. Magte. with Comr's. sanction may make rules as to manner in which, and persons by whom, all duties for collection of

tax and preparation of assessment is to be made, if not inconsistent with provisions of this Act.

3. Tax Collr. to prepare from lists a register containing,
   - *a.* Names of all persons assessed.
   - *b.* Property for occupation of which assessment is imposed.
   - *c.* Amount payable quarterly by each person in town, or division, or portion of town in which the Collector's duties are to be performed.

   N. B.—Magte. to attest the list.
4. Tax to be paid by four equal quarterly instalments on the first day of the first month of the quarter for which due.
5. Bills for tax to be presented containing,
   - *a.* Amount of bill.
   - *b.* Statement of period, and description of the house or other property, for occupation of which charge is made.
6. Receipt for sums collected to be given under signature of tax Collr. or other duly empowered officer.
7. Remissions under Magte's. authority may be made by tax Collr. or other officer.

   N. B.—Collections to be credited to Town Fund.
8. Tax Collr. or other servants prohibited from bidding for, or purchasing, any property at sales held for recovery of taxes.

D. RECOVERY OF,

1. If within ten days of presentation of the bill it be not paid, Magte. to cause services of notice of demand in Form G. of this Act.
2. If within ten days of such service, the tax together with Rs. 0-2-0 for costs of service be not paid, or no sufficient cause be shown for non-payment, the tax and costs to be levied under Magte's. warrant, by distress and sale of the defaulter's goods and chattels found within the town, or on the premises for occupation of which the defaulter has become liable.
3. An inventory to be made of all goods and chattels seized.
4. Ten days' previous notice of the sale, and of time and place thereof, to be made by beat of drum in the town or division in which property is situate.
5. Property seized to be sold publicly if arrear with costs be not paid before time fixed for sale, or warrant be not discharged or suspended by Magte.
6. Proceeds to be applied to discharge arrears and costs, the surplus (if any) being returned to person in possession of property at time of seizure.
7. Return of all sales to be made to Magte. by sales officer in the form specified in Schedule J of this Act.
8. Costs for such proceedings are prescribed in Schedule H of this Act.

9. Magte. to issue warrant for distress and sale of any goods and chattels of the defaulter within any part of the Magte's. jurisdiction, or within the jurisdiction of any other Magte. if no sufficient goods or chattels belonging to a defaulter can be found,
   a. Upon premises for occupation of which tax is due.
   b. Within town in which premises are situate.
   N. B.—1. Magte. to be satisfied of the above prior to issue of warrant.
   2. When a warrant has been issued for seizure within jurisdiction of any other Magte., such Magte. to back and execute the warrant, remitting the amount when levied to Magte. issuing warrant.
10. All goods and chattels except tools or instruments of trade are liable to distraint, but if they belong to a person other than the defaulter, they are to be indemnified by defaulter.
   N. B.—Arrears due for more than three months not to be recovered by distress and sale of goods and chattels of any person other than defaulter, who did not reside on premises for which tax was imposed when arrear became due.
11. A regular account to be kept of all distresses levied and sales made.
12. Within one month of commencement of each year Magte. to cause,
   a. Preparation of accounts of receipts and expenditure of Town Fund during previous year.
   b. Accounts to be laid before Town Comee. for one month.
   c. Copies of accounts and remarks made by Town Comee. to be forwarded to Magte. of District, who will forward the same to Comr. of Divn.
13. Fines levied to be credited to Town Fund, and held available for purposes of this Act.
14. Concealment, removal, or disposal of any property belonging to a person liable to the tax to avoid distress, to be considered to have been done fraudulently.

VI. CONSERVANCY.

A. POWERS OF MAGTE.

1. Govt. may by notification, in Calcutta Gazette, extend to any town all or any of the provisions for regulation of conservancy, or of local improvement contained in Schedule K. of this Act. (*vide post*).
2. For expenses of work performed under provisions of Schedule K. a bill to be prepared, and notice containing particulars of the same to be served upon person liable, and if bill be not paid within five days from such service, it is to be recovered in the same way as an arrear of assessment.
3. In any place to which this Act has not been extended, and where Act XX of 1856 is in force, Magte. may by way and means provided in that Act raise expense of Chowkeydars, and levy the amount necessary, and apply it for cleansing

or lighting the place, or otherwise improve the same, provided aggregate amount so to be raised plus amount raised under Act VI of 1867, B. C. do not exceed average rate of Rs. 0-2-0 *per mensem* for each house, and amount assessed for one house does not exceed maximum assessment specified in Sec. 11 of Act XX of 1856.

B. PROVISIONS.

a. General.

1. Magte. may, on application of twenty tax payers, cause removal or alteration of any projection, encroachment, or obstruction erected or placed against, or in front of, a house or building in any public highway before extension of this Act if,
   - *α.* Notice of intended alteration or removal be given to occupier thirty days before commencement of the same.
   - *β.* Reasonable compensation from Town Fund be given to every person who suffers damage from the same.
     - N. B.—If there be any difference of opinion as regards the amount of compensation between person damaged and the Town Comee., the same to be referred to a body of three arbitrators, one to be nominated by claimant, another by Town Comee., and the third by Magte., who if member of Town Comee. by District Magte., such award being final.
2. If part of any house or building, projecting beyond the regular line of a public highway or beyond the front of the house, or building on either side thereof, be taken down to be rebuilt or altered, the Magte. may require the same to be set back to, or towards line of the highway, or the line of adjoining houses or buildings, reasonable compensation being made to owner from the Town Fund for any damage, and in case of difference in amount of compensation to be awarded, it shall be ascertained as in 1. (*ante*).
3. If any house, building, wall, or any affixture be in a ruinous state or likely to fall, and therefore dangerous to inmates of such house, or to neighbouring houses or buildings, or to occupiers thereof, or to passengers Magte. to,
   - *α.* Give written notice to owner if known and resident within limits of town.
   - *β.* Affix notice on the door or other conspicuous part of the premises requiring owner to take down, secure, or repair the same.
   - *γ.* Take down, repair, or secure such building, &c., if owner do not do the same within three days of such notice, and do not carry on the work to the Magte's. satisfaction, the arrear being recovered as a tax.
   - *δ.* Recover expenses from owner instead of occupier, if,
     - (1.) There be no occupier of such premises.
     - (2.) Owner was liable by contract or otherwise to keep premises in repair.
     - (3.) Occupier owing to poverty is unable to pay.

4. If any tank, drain, or other excavation containing waste or stagnant water within any private enclosure be injurious to health, or offensive to the neighbourhood, Magte. to,
   - *α.* Serve written notice on occupier, and if owner be known and resident within the town, on such owner requiring him to cleanse or fill up such excavation.
   - *β.* Enter the premises with officers and workmen to do the needful, if not commenced within one week of such notice and completed with due diligence.
   - *γ.* Recover expenses (if not paid) from occupier as the tax, and from owner if occupier be unable to pay the same through poverty.
5. If lands or premises, being private property or being within any private enclosure, are in a state injurious to health, or offensive to the neighbourhood, owing to thick or noxious vegetation, or want of drainage, Magte. to,
   - *α.* Serve written notice on occupier, and if owner be known and resident within the town, he is to do the needful.
   - *β.* Enter the premises with officers and workmen to do the needful by giving forty-eight hours' notice, if the necessary work be not commenced within one week, and completed with due diligence.
   - *γ.* Recover expenses (if not paid) from occupier as the tax, and from owner if occupier owing to poverty cannot pay.
6. Magte. can drain off into any sewer, and cleanse, and fill up, or otherwise abate any stagnant pool, ditch, tank, pond, or other receptacle of water (if not within any private enclosure), whether private property or not, if,
   - *α.* Useless or unnecessary.
   - *β.* Likely to prove injurious to health of inhabitants.
7. If any pit, well, or hole, in or near any public highway be dangerous to passengers, owing to want of sufficient repair, protection, or enclosure, Magte. to,
   - *α.* Cause the same to be repaired, protected, or enclosed so as to prevent danger.
   - *β.* Recover expenses (if not paid) from occupier as the tax, and in default from owner.

B. PENAL.

1. Fine of Rs. 0-4-0 a day during refusal, omission, or neglect.
   Occupier refusing, omitting, or neglecting for eight days after service of written notice, to cut or trim any hedges or trees growing upon any land, and overhanging any public highway so as to obstruct the passage of, or cause injury to, such highway.
2. Fine extending to Rs. 5.
   Committing nuisance by easing upon any public highway.
3. Fine not exceeding Rs. 20.
   Displacing, taking up, or making any alteration in the pavement or other materials, or in the fences or posts of any public highway without written consent of Magte., or other lawful authority.

Fine not exceeding Rs. 50.

α. Owner or occupier of any private drain, privy, or cesspool, neglecting or refusing, after notice from Magte., to keep the same in a proper state.

β. Fouling water of any public tank, water of which has been appropriated to domestic use of inhabitants of any town by,

(1). Bathing.

(2). Washing or causing to be washed therein any animal, wool, cloth, wearing apparel, cooking or other utensils, leather, skin of any animal, and any foul or offensive thing.

(3). Putting or causing to enter therein any animal, gravel, stone, dirt, rubbish, filth, or other noxious thing.

(4). Causing or suffering to run, drain, or be brought thereunto, the water of any sink, sewer, drain, engine, boiler, or any other unwholesome or offensive liquid.

(5). Doing any thing whatever by which the water of such tank is in any degree fouled or corrupted.

γ. Building any wall, or erecting or setting up any fence, rail-post, or other encroachment in any public highway, or in or over any open drain, sewer, or aqueduct along the side of any such highway.

N B.—1 Magte has power to remove such obstruction or encroachment.

2. Expense of removal to be paid by person erecting the same, and is recoverable as an arrear of assessment.

δ. Owner or occupier not removing or altering within fourteen days after service of written notice any projection, encroachment, or obstruction erected or placed against or in front of any house or building, if overhanging or jutting into, or in any way projecting, encroaching upon, or is an obstruction to the safe and convenient passage along any public highway, or obstructing, or projecting, or encroaching into or upon any uncovered aqueduct, drain, or sewer in such highway.

N. B—The provisoes in this are the same as those in "*γ*" *(ante)*.

VII. GENERAL PROVISIONS TO CARRY OUT THE ACT.

1. Service of notice, bill, or summons to be by,

a. Personal service.

b. Leaving it at addresse's usual or last known place of abode with some adult male member or servant of his family.

c. Affixing the same on some conspicuous part of such place of abode.

N. B.—If the notice, &c., be affixed on some conspicuous part of the house, building, or land to which it relates, it shall be considered a sufficient service when,

(1.) The bill, &c., relates to any house, land, &c.

(2.) The addressee's abode is unknown, or is not within town in which such house, &c., is situate.

2. Magte. may realize taxes, rates, expenses, and other charges under the Act by suit in a competent court,

a. Instead of issuing processes of distress and sale.

b. In case of failure to realize by distress.

3. Distresses not to be unlawful, nor a party be deemed a trespasser for defect or want of form in any bill, notice, sche-

dule, summons, notice of demand, warrant of distress, inventory, or other proceeding.

4. No party to be deemed a trespasser *ab initio* for any irregularity afterwards committed by him.
   N. B.—Aggrieved party may sue for full damages in a competent court subject to certain restrictions. (*Vide* 8 *post*).
5. Assessments, charges, or demands of rate or tax not to be impeached or affected for any mistake of name of tax payer, or of description of property, or thing liable to be taxed, or of amount of assessment, provided the same be in accordance with provisions of this Act.
   N. B.—Proceedings not to be quashed or set aside in any court for want of form.
6. Magte. can order compensation from Town Fund for any damage caused by the exercise of powers under this Act by himself, or his officers, or his servants.
7. Magte. has power to,
   a. Direct prosecution for any public nuisance.
   b Order proceedings for recovery of penalties, and for punishment of offenders.
   c. Order expenses of such prosecution or other proceeding to be paid out of the Town Fund.
   N. B.—No charge to be instituted,
   (1) Without Magte's order or consent.
   (2) Except within three months from commission of offence.
8. Action not to be brought against Magte., or Town Comee., or any member thereof, or his or their officers, unless notice be proved, and until after one month's written notice of cause of action, stating,
   a. Cause of action.
   b. Name and place of abode of intended plaintiff.
   N. B.—(1.) The notice to be left at Magte's Office, or at such person's residence.
   (2.) Action to commence within three months after accrual of cause of action.
   (3.) If before action be brought, person to whom notice is given tender sufficient amends to the plaintiff, such plaintiff is not entitled to recover.
9. Proceedings of District Magte., or of a Magte. under this Act, or of a Town Comee. to be subject to Comr's. control and revision, and Comr's. proceedings to that of Lieutt. Govr's.

VIII. MISCELLANEOUS.

1. Act to apply to those places to which the same has been extended by notification in the Official Gazette.
2. On extension of this Act to any place, Acts XXVI of 1850, XX of 1856, and VI of 1867 B. C. to be considered as repealed provided that,
   a. Existing assessments continue to be levied under those Acts till revised according to this Act.

b. Any sum which has been or may be levied under any of those Acts in excess of that required for payment of Police to become part of the Town Fund, and may be expended for purposes of this Act.

c. No claim for arrears under any Act repealed by this Act shall be enforced after three years from period of such arrears becoming due.

3. Act not to extend to villages inhabited by persons more than one-half of whom are agriculturists, or dependant for support on agriculturists, or habitually exercising trades and occupations for use of agriculturists.

4. Govt. may define and declare limits of any town.

N. B.—(1.) The person who lets any house or building in portions to different persons, or lets the same out, or gets it occupied by lodgers or travellers, or who receives rents or payments from such persons, lodgers, or travellers to be considered the occupier of such house.

(2.) Magte may exempt from payment occupiers who are unable through poverty to pay the assessment or rate.

(3.) Parties are not liable to assessment because of,

a. Occupancy, within limits of town, of arable or pasturage lands.

b. Occupation of any edifice used only for purposes of religious worship.

c. Ownership only of any house, building, or land within any town, whether the same be or be not occupied.

5. A person assessed as occupier of any house not to be separately assessed in respect of appurtenant tenements, *e. g*, outhouse, building, barn, cook-room, store-room, cow-house, stable, shop, ware-house, orchard, garden, tank, and not separated from such house by land occupied by any other person.

6. On extension of this Act to any place, Govt. to declare dates,

a. After which estimates for Police and other expenses of the town shall for the first time be prepared, and which are to be on the same principle as the estimates for Police and other expenses.

b. From which the assessments under this Act shall come into effect.

N. B.—Amount of tax levied for any portion of the year which remains unexpired on date from which such first assessment takes effect not to bear a greater proportion to the maximum amount leviable for a whole year than such unexpired portion of a year shall bear to a whole year.

CHAPTER V.

LAWS REGARDING FERRIES.

REG. VI OF 1819, AND ACT I OF 1866, B. C.

I. WHAT FERRIES TO BE DEEMED PUBLIC FERRIES.

1. Such as are situated at, or near the Sudder Stations of Magtes. or Joint Magtes.
2. Such as intersect chief Military routes, or other much frequented roads.
3. Such as may be placed under immediate management of Magtes. and Joint Magtes.

II. DUTIES OF MAGTES. IN REGARD TO PUBLIC FERRIES.

1. To exercise superintendence over public ferries.
2. To abstain from assuming charge of unassessed ferries unless specially authorized.
3. To prepare lists of such ferries as they consider ought to be declared public, transmitting the same for orders of Govt.
4. To appoint persons to take charge of ferries, and to regulate rates of toll, number and description of boats, and for promotion of general safety and convenience.
5. To remove manjees and others in charge of public ferries for neglect or other misconduct, and to appoint others.
6. To take security for good behaviour from persons in charge of public ferries, as well as for the punctual performance of engagements.
7. To abstain from interfering with any other than public ferries except for police purposes, or for the safety of passengers and property.
8. To submit to Govt. an annual statement of public ferries made up to 1st January, showing,
    - *a.* Number of public ferries in each district.
    - *b.* Amount of net assessment realized from such ferries as are subject to assessment.
    - *c.* Purposes to which amount realized has been appropriated.

III. PERSONS EXEMPTED FROM TOLL.

1. Troops of Govt. with baggage and military stores.
2. Police and other Native Govt. officers travelling *bonâ fide* on the public service.

IV. SPECIFICATION OF OBJECTS IN ASSUMING CHARGE OF PUBLIC FERRIES.

1. Maintenance of an efficient police.
2. Safety and convenience of travellers.
3. Facility of commercial intercourse.
4. Expeditious transport of troops.

V. RULES FOR CARRYING OUT THE ABOVE OBJECTS.

1. Safe and commodious boats to be provided.
2. Rates of toll to be moderate.
3. Modes of payment to be so adjusted as to make the tolls light, as well as leave a fair profit to the person appointed.
4. Services of respectable and competent persons to be secured.
5. Till above objects be secured, proceeds of ferry not to be appropriated to Govt.
6. Surplus profits (if any) to be appropriated for repair or construction of roads, bridges, drains, surraees, *i. e.*, inns, &c.

N. B.—1. Persons in such cases may be required to enter into engagements for payment of a reasonable sum to be adjusted under Govt. orders, by monthly or quarterly instalments.

2. In case of recusancy, the ferry may be transferred from the recusant.

3. Such recusants as have otherwise behaved satisfactorily are only to be removed at the expiration of the B. or F. year.

VI. RULES REGARDING MANAGEMENT OF PUBLIC FERRIES.

1. A list of public ferries under signature of Magte. to be constantly affixed in some conspicuous part of his Cutcherry, in the Cutcherry of the District Collr., and in the Thannahs.
2. No person to be allowed to keep a ferry within two miles of where a public ferry is established, the Govt. having an exclusive right to all public ferries.
3. The person in charge of a public ferry is bound, at the requisition of the District Magte., to maintain as many subsidiary ferries within two miles as such Magte. may consider necessary for public convenience.
4. Claims for compensation for declaring a ferry public to be enquired into by District Magte., the compensation being calculated upon an estimate of the annual profit actually realized from such ferry on an average of the preceding five years, but is not to exceed the amount of fifteen times such net annual profit.
5. Persons in charge of public ferries can relinquish such charge by giving ten days' notice and paying arrears due; such persons may however be required to transfer boats belonging to the ferry to their successors on payment of suitable compensation, or a fair valuation, or to let the boats remain till properly substituted.
6. If a person in charge of public ferry default in paying his rent he is to be immediately removed, and the amount due to be recovered from him or his surety under Sec. 7 Reg. XVIII of 1817.
7. Persons appointed in charge of public ferries to be informed that the District Magte. has the discretion to reduce tolls or

extend exemptions; such persons have however the option of relinquishing charge, the boats and other articles belonging thereto being purchased at a fair valuation.

8. Persons unwilling to pay the rent fixed to carry out the Magte's. order, and state the amount they are willing to pay, and if the offer be inadequate they may be removed, the boats and appurtenances being purchased from them.
9. Such removed persons can pay a proportionate rent calculated at the rate tendered by them, for the days they were in charge subsequent to the notification of their intention.

VII. PENALTIES.

A. IMPRISONMENT NOT EXCEEDING SIX MONTHS, OR FINE OF RS. 200.

1. Overloading boat with passengers or property.
2. Boat being insufficiently manned, or out of repair at time of occurrence of accident.

B. IMPRISONMENT OF EITHER DESCRIPTION FOR THREE MONTHS, OR FINE OF RS. 500, OR BOTH.

Keeping a ferry to ply for hire within two miles of a public ferry without sanction of District Magte.

CHAPTER VI.

ZEMINDARRY DAWK.

ACT. VIII OF 1862. B. C.

I. RAISING AND APPORTIONMENT OF SUMS FOR MAINTENANCE OF ZEMINDARRY DAWKS.

1. Sums to be raised under orders of District Magte. or other duly empowered officer of Govt. from all zemindars, sudder farmers, and other persons paying revenue direct to Govt. in respect of lands situate in the district.
2. Before 31st December every year the Magte. or such other officer shall fix, subject to the Comr's. approval and revision, the total sum necessary for the next year, and apportion such amount rateably on the sudder jumma of the parties liable to pay the same, and the days appointed for payment.
3. A notice to be affixed in some conspicuous place of the Magte's. and Collr's offices not less than fifteen days previous to the day appointed for the first half-yearly payment, showing,
   - *a.* Amount to be levied for ensuing year.
   - *b.* Rateable apportionment of the same among persons liable to pay.
   - *c.* Days fixed for payment.

II. PAYMENTS HOW TO BE MADE.

1. Sums leviable to be paid into the District Treasury half-yearly in advance by persons liable.
2. Any person refusing to pay, or who neglects to pay for thirty days after date fixed for payment, will be liable to pay double the amount assessed.
3. Such double amount if not paid immediately, to be levied under Magte's. order by distraint and sale of the moveable property of the defaulter.
4. No person is liable to pay the double amount so long as his appeal (if he have preferred any) to the Comr. remains pending.
5. If the whole sum raised for one year be not actually required for that year, the surplus shall be placed to his credit for the next year, and shall go in reduction of the total sum to be levied for that year.
6. When a double amount is levied, the excess shall be placed to his credit for the ensuing year, and go in reduction of the total sum to be levied for that year.

III. GENERAL.

1. Appointment, remuneration, and removal of Dawk runners and other persons, to be vested in the District Magte. or in other persons to be appointed by Govt.
2. No zemindarry dawk to be maintained between any two places in which there is a Govt. post.
3. When assessment on any one person exceeds Rs. 40 a year an appeal is allowed to the Comr. if presented within thirty days of affixing of notice.
4. When the Sudder Jumma of an estate does not exceed Rs. 50 a year it is to be altogether exempted from payment.
5. Govt. has power to frame general rules under the Act if not contrary to the Post Office Act, or any rules under that Act.
6. This Act does not affect contracts between zemindars and their under-tenants.

CHAPTER VII.

POLICE ACTS.

UN-REPEALED SECTIONS OF REG. XX OF 1817, AND ACT V OF 1861.

REG. XX OF 1817.

NOTE.—This Reg. has almost ceased to be operative, the only important section being that on village police.

I. APPOINTMENT AND REMOVAL OF POLICE OFFICERS.

1. Vested in zillah and city Magtes., and in certain cases in Supdts. of police.
2. Cutwals and Darogahs are prohibited from nominating sub-Police officers except when specially directed by the Magte.
3. Sunnud of appointment, specifying station to which appointed, and duties to be performed, to be furnished by Magte. to each police officer on appointment.

II. RELATIVE RANK, AND GENERAL FUNCTIONS OF OFFICERS ON THE THANNAH ESTABLISHMENTS.

A. DAROGAHS.

1. To exercise general control over Mohorirs, Jemadars, and Burkandazes.
2. To conform to all instructions received from Magte.
3. To report to Magte. all police occurrences for the prevention and commission of criminal offences.
4. To discover and apprehend offenders.
5. To execute processes.
6. To obey all Magte's. orders.
7. To perform other services as required by the Regulations.

N. B.—This is modified by Sec. 4 Reg. XI of 1831, which declares Darogahs and Tehsildars with Magte's. sanction to make such disposition of the existing police establishments as may conduce to public interests.

B. MOHORIRS.

1. Second Officers at the Thannah.
2. In Darogah's absence to exercise his functions.
3. To preserve the records of the Thannah.
4. To write reports and other papers under Darogah's direction.

C. JEMADARS.

1. Third Officers at the Thannah.

2. In absence of Darogah and Mohorir to exercise their functions.
3. To act under orders of Darogah of Divn.
4. To see that Burkandazes are attending at their posts.
5. To see arms and accoutrements are kept properly clean.
6. To see that prisoners and property whilst at the Thannah are properly kept under custody.

D. POLICE OFFICERS GENERALLY.

1. To aid and support Supdts. of Police and Joint and Asstt. Magtes. in executing processes.
2. To furnish Supdts. of Police, and Joint and Asstt. Magtes, with all necessary information, and generally to obey all orders issued by them.
3. Liable to be fined, suspended, or dismissed for neglect or failure of duty, or at recommendation of Supdts. of Police, Joint, or Asstt. Magtes.

III. SEALS, BADGES, ACCOUTREMENTS, AND ARMS OF BURKANDAZES.

1. Cutwals and Darogahs to use a brass seal of prescribed form, one inch in diameter.
2. The seal to describe,
   a. Name of Cutwallee or Thannah.
   b. Do. of City or Zillah in which included.
3. Burkandazes to wear brass badges, showing,
   a. Name of Police Station.
   b. District in which employed.
4. Burkandazes to be armed,
   a. With spear, sword, and shield, or,
   b. With matchlock, sword, and shield, or,
   c. With spear, and matchlock.
5. Burkandazes to be uniformly dressed as prescribed by the Nizamut Court through Supdts. of Police.

IV. POWERS AND DUTIES OF OFFICERS EMPLOYED AT OUTPOSTS.

1. To act under control of Darogah or Head Police officer of the Thannah to which attached.
2. To afford assistance for,
   a. Prevention of crimes.
   b. Apprehension of criminals.
   c. Preservation of peace.
3. To report to the Thannah all Police occurrences within their knowledge.

V. RULES FOR ABSENTEE LEAVE TO OFFICERS, AND DEPUTATION OF BURKANDAZES TO SUDDER STATION.

1. Applicant to name substitute.

2. Substitute to receive entire, or part allowances of absentee.
3. Burkandazes to apply for leave through Darogah.
4. If absent Burkandazes exceed leave, Darogah to report to Magte.
5. Burkandazes despatched to Magte's. Courts to be provided by Jemadar with certificate, showing,
    a. Name of Burkandaz.
    b. Date and time of despatch.
6. The Burkandaz on arriving at the sudder station, to wait on the Fouzdarry Nazir, who will fill up the column in certificate, " date and time of arrival at Magte's. Court," and in case of unnecessary delay, report the same to the Magte.
7. On leaving the station the Burkandaz to go again to the Nazir who will note " Date and time of departure from Magte's. Court."
8. On arriving at the Thannah, the certificate to be given up to one of the Thannah officers, who, in case of unreasonable delay, will report to Magte.

VI. RULES FOR KEEPING AND PRESERVING RECORDS AT THANNAH.

1. Regulations to be carefully preserved, and duly promulgated.
2. Books and Registers to be kept up regularly.
3. Darogahs and Mohorirs to inspect records on appointment, and report condition of the same within ten days.
4. Officer receiving charge, and officer giving over charge, respectively, to sign list of records made over, transmitting the same to the Magte., and keeping an exact copy in the Thannah books.
5. Magtes. and Asstts. when on tour, to visit Thannahs, and if records are badly kept the officer culpable is liable to dismissal or fine.
6. Darogahs to be furnished with blank diaries of one hundred pages, signed and numbered by Magte., Asstt., or Serrishtadar, or other head ministerial officer.
7. In these diaries every occurrence is to be noted, and if there be no incident, a note to be accordingly made.
8. A month before the old diary is likely to be out, a report to be made to Magte. for a new one, the old one being preserved in the Thannah.
9. The following books to be kept in the Thannah.
    a. Copy of arzees, kyfeeuts, reports, and returns made to Magte.
    b. Do. of purwannahs and orders.
    c. Do. of chellans or despatches of prisoners and property sent to Magte.
    d. Abstract register of robberies and other heinous offences.

e. Copy of lists of stolen property delivered into the Thannah by prosecutors and others.
f. Register of proclaimed or escaped offenders, or who have eluded justice, and for whose apprehension orders have been issued
g. List of names of villages in the Thannah, showing,
a. Names of proprietors.
b. Do. Village Watchmen.

VII. ZEMINDARY DAWK.

NOTE.—As far as Bengal is concerned, this Sec. has been repealed by Act VIII. of 1862 (B. C.), and it is therefore not necessary to make an abstract of this section (Vide Chap VI, p. 42).

VIII. PROHIBITION OF IRREGULAR PRACTICES OF THE POLICE.

1. Police officers not to trade in any way.
2. Darogahs not to employ subordinate Police on private affairs, under penalty of fine and dismissal.
3. No diet money or other allowance to be demanded from complainant, accused, or witness for service of processes on pain of criminal prosecution, refund of amount received, and dismissal.
4. The permanent employment of the agent of any landholder or farmer at the Thannahs forbidden under penalty of dismissal.
   N. B.—This does not prevent the occasional employment of Vakeel or Mooktear.
5. Without special sanction, the employment of a Vakeel at the Magte's. Court is forbidden for receipt and transmission of salaries or for any other purpose.
6. Except in cases of emergency no extra Mohorirs to be employed at the Thannahs without Magte's. sanction, but when extra assistance is required report to be made to Magte.
7. No professional spies are to be employed by Darogahs without Magte's. sanction.
8. All spies pretending to act under orders of lawful authority, if unable to show such authority, to be apprehended.
   N. B.— This does not prevent employment of persons to act as spies on special occasions; encouragement is, however, to be given to persons to communicate information.

IX. VILLAGE WATCHMEN.

1. A register of village watchmen to be kept.
2. Zemindars or other authorized persons to nominate a successor on occurrence of a vacancy.
3. Are subject to orders of Darogahs.
4. Reports of all occurrences during the preceding twenty-four hours to be reported daily at the Thannah by watchmen residing within two miles of the Thannah, twice a week by those living at distance from two to six miles, and once a week or fortnight by all others.

5. Occurrences reported to be entered by Mohorirs in diary, but no entry of reports of continuance of peace to be made.
6. Murderers, robbers, house-breakers, thieves, proclaimed offenders, and persons against whom a hue and cry of being concerned in a criminal offence has been raised to be apprehended and sent to Thannah.
7. Immediate intelligence to be given at the Thannah of,
   a. The hiding of robbers and vagrants.
   b. Do. of others lurking about without ostensible means of subsistence.
8. Early intimation of all murders, robberies, burglaries, thefts, affrays, and other heinous offences to be conveyed to Thannah.
9. Reports to Police officers of the regular establishment to be made verbally.
10. Not to be sworn at the Thannah or detained unless appearing as prosecutors.
11. Cannot be sent to Magte's Court, except for misconduct or under special orders.
12. Darogahs to report conduct of watchmen and other particulars.
13. If a watchman be negligent, or is suspected of any criminal offence, he shall be sent to the Magte. with a report of his case, and the evidence against him, and on conviction is liable to dismissal independent of other punishment.
14. Darogahs not to employ watchmen on their private business, under penalty of dismissal.
15. In those places where a regular Police is established, watchmen are to watch and patrol along with such Police.
16. Private watchmen to render assistance in such duties, and are, therefore, subject to the orders of the Darogah.
17. Watchmen to resist robbers and others concerned in heinous offences to the utmost of their power, and to require Zemindars and headmen to lend assistance in the pursuit and apprehension of criminals; the inhabitants of the villages through which the pursuit is made being bound to give assistance for apprehending offenders under penalty of fine.

X. ABKAREE.

1. Darogahs are to give assistance to authorized revenue officers who swear to their being resisted in distraining for arrears of abkaree revenue.
2. Police officers are to be guided in regard to entering and searching houses for property belonging to defaulters, by the rules prescribed for distraint for arrears of rent.
3. Darogahs to support Abkaree officers in executing search warrants for discovery of unlicensed stills, or produce of such stills.

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4. Such search warrants to be executed during the day, and in presence of two or more respectable inhabitants.
5. Zenanahs* are not to be searched.
6. Abkars not to harbour robbers, thieves, or riotous persons, or receive any goods or wearing apparel in barter for liquors or drugs.
7. Shops not to be open between sunset and sunrise.
8. Abkars not to harbour in their shops any persons during night, but to give immediate information of suspicious characters resorting to their shops, to the nearest Magte. or Police officer.
9. Breach of rules by Abkars to be forthwith reported to the Magte.
10. Darogahs to take action against Abkars charged with criminal offences.

XI. COMMERCIAL, SALT, AND OPIUM DEPARTMENTS.

NOTE.—So much of this Sec. as relates to the execution of criminal processes in the Salt Deptt. is repealed so far as it relates to Bengal by Act VII of 1864, B. C. That part is therefore not abstracted.

A. COMMERCIAL.

1. Security for appearance of persons employed under commercial residents to be given by the head native officer of the Arung.
2. The Darogah on the back of the process to certify the manner in which it has been served, and by whom security has been given.
3. In such cases accused shall not be forced to appear till after the manufacturing season, subject to Magte's. orders.
4. Recognizances to be taken for witnesses from commercial resident or head native officer of Arung after service of summons on witnesses.
5. Warrants for non-bailable offences issued upon employés in the Commercial Deptt. to be served, notice of arrest being given to the commercial resident, or to the head native officer of the nearest Arung.

B. OPIUM.

1. The above provisions to apply to employés in Opium Deptt.
2. Darogahs enjoined to suppress illicit cultivation of opium, under penalty of dismissal.
3. Darogahs to attach crop of poppy illegally cultivated, reporting to the Magte.
4. Darogahs to take security for appearance, of illegal cultivator of poppy, before Abkaree Officer, and in case of recusancy, such cultivators to be forwarded in custody with necessary witnesses to the Magte.

5. Darogahs convicted of knowingly permitting illegal cultivation of poppy are liable to dismissal, to fine, and in default, to imprisonment for not exceeding six months.

N. B.—This fine was the same as that stated in Sec. 31 Reg. XIII, of 1816, which has been repealed by Act XIII of 1857.

XII. RULES REGARDING MILITARY DEPARTMENT.

1. Report to be made of the entertainment of any extraordinary number of armed men, or the commencement of any building, or repairing of any Fort, or collection of arms, ammunition, or military stores.
2. Darogahs to apprehend all unauthorized persons dressed in, or approaching to, the uniform worn by the E. I. Company's sepoys or lascars.
3. Darogahs to apprehend all native officers and sepoys excepting subadars, jemadars, and serangs, temporarily residing or travelling in the interior, unless employed in the public service, who wear their uniform coats.

XIII. PROVISION REGARDING PUBLIC ROADS.

Darogahs to prevent all encroachment on public roads reporting to the Magte., and recording an abstract in the Thannadary proceedings.

XIV. RULES REGARDING INSANE PERSONS.

1. Insane persons to be apprehended when found to be dangerous, unless their friends engage to prevent their doing mischief.
2. On execution of such engagement, such persons not to be arrested, but the Magte's. orders to be awaited.

XV. JUDGES OF CIRCUIT.

Respect to be shown to them in their progress.

XVI. EUROPEANS.

1. Arrival of, and proposed residence by, within limits of Thannah, to be reported to Magte.
2. Forms of a prescribed statement to be filled up in English or Persian by European residents at the close of each English year, which are to be forwarded to Magte. before 5th of January.

XVII. DESPATCHES OF TREASURE.

1. Darogahs to render assistance on application from Revenue officers for custody and conveyance of treasure.
2. Darogahs to allow treasure to be deposited during night within the Thannah.
3. Assistance to be given to despatches of treasure by merchants and bankers.

XVIII. RULES REGARDING LANDHOLDERS, AND MANAGERS OF ESTATES.

1. Landholders to be instructed to give information of crimes committed in their jurisdiction, to afford assistance in cap-

ture of proclaimed offenders, and of all persons for whose apprehension warrants are issued, and to assist police in maintenance of peace and prevention of crimes.

2. Magtes. to furnish Darogahs with extracts and copies of Regulations bearing on the above.
3. Zemindars entrusted with police functions, to be furnished with copy of such regulations, and are to obey the rules therein prescribed.

XIX. CITY POLICE.

Cutwals and city police officers are to be guided by the above rules *mutatis mutandis*.

ACT V. 1861.

I. DEFINITIONS.

MAGTE. OF DISTRICT.....Chief officer charged with executive administration of a district, and exercising powers of a Magte.

MAGTE .....All persons exercising all or any powers of Magte. within the general Police District.

POLICE .....All persons enrolled under this Act.

GENERAL POLICE DISTRICT Any presidency, province, or place, or any portion of the same wherein this Act takes effect.

PROPERTY .....Moveable property, money, or valuable security.

PERSON .....Includes company or corporation.

MONTH .....Calendar month.

CATTLE .....Horned cattle, elephants, camels, horses, asses, mules, sheep, goats, and swine.

II. CONSTITUTION OF FORCE.

1. The entire Police establishment to be formally enrolled.
2. Govt. to appoint officers and number of men.
3. Superintendence vested in Local Govt.
4. Inspector General.
   - *a.* Vested with administration of Police throughout a general Police District.
   - *b.* To be appointed and removed by Local Govt.
   - *c.* Has full powers of a Magte. throughout the general Police District, subject to limitations imposed by Govt.
   - *d* Can appoint, suspend, reduce, or dismiss subordinate Police officers, (*i. e.*, non-gazetted officers and men).
   - *e.* Can fine subordinate Police officers not exceeding one month's salary.
   - *f.* Can make rules regarding,
     - α Organization, classification, and distribution of force
     - β. The places at which the force shall reside.
     - γ. Particular services to be performed by them.

δ. Inspection and description of arms, accoutrements, and other necessaries furnished to them.
ε. Collection and communication of information by them.
ζ. Prevention of abuse and neglect of duty.
η. Efficient discharge of duty by them.

5. Dy. Inspector General.
   a. Vested with administration of Police throughout a general Police District.
   b. To be appointed and removed by Local Govt.
   c. Can be vested with all or any of the powers of a Magte. exercising the same so far as is necessary for prevention of crime, and detection, apprehension, and detention of offenders, and for the performance of duties assigned to them.
   d. Can appoint, dismiss, suspend, or reduce subordinate Police officers fining them when necessary up to a month's pay.

6. Asstt. Inspector General.
   a. Vested with administration of Police throughout a general Police District.
   b To be appointed and removed by Local Govt.
   c. Can be vested with all or any of the powers of a Magte. exercising the same so far as is necessary for preventing crime, and detecting, apprehending, and detaining offenders, and for performing the duties assigned to them.
   d. Can dismiss, suspend, reduce, and appoint all sub-Police officers, fining them a month's pay when requisite.

7. District Supdt.
   a. Vested, subject to the general control of the District Magte., with the administration of the Police throughout the local jurisdiction of such Magte.
   b. To be appointed and removed by Local Govt.
   c. Can be vested with all or any of the powers of a Magte. exercising the same so far as is necessary for preventing crime, and detecting, apprehending, and detaining offenders, and for performing duties assigned to them.
   d. Can appoint, dismiss, suspend, or reduce all sub-Police officers and fine them up to a month's salary when necessary.
   e. To direct the conduct of all public assemblies and processions, and prescribe the routes for such processions.
   f. To regulate use of music in streets on public festivals and ceremonies.

8. Asstt. District Supdt.
   a. May be vested with administration of Police throughout the local jurisdiction of a District Magte. in the same way as District Supdt.
   b. To be appointed and removed by Local Govt.
   c. Can be vested with all or any of the powers of a Magte. exercising the same so far as is necessary for preventing crime, and detecting, apprehending, and detaining offenders, and for performing duties assigned to them.
   d. To direct the conduct of public assemblies and processions, prescribing routes for the same, and to regulate use of music in streets in the same way as District Supdt.

III. SUBORDINATE POLICE OFFICERS.

1. On appointment to receive certificate under signature of Inspector General, or other duly authorized officer.

Does not affect general control of the Magte.

2. Such certificate to be of no effect as soon as holder is suspended, dismissed, or otherwise removed; and shall be immediately given up along with clothing, accoutrements, and other necessaries.
3. Should such delivery be not forthwith made, the holder is liable to a fine not exceeding Rs. 200, or imprisonment of either description not exceeding six months, or both.
4. Resignations are not allowed without leave of District Supdt., or other duly authorized officer, or without written notice of not less than two months.
5. Not allowed to hold any other employment or office, without written permission of Inspector General.
6. Are liable to a fine of not exceeding three months' pay, or to imprisonment of either description for not exceeding three months, or both, for,
   - *a.* Being guilty of violation of duty, or of wilful breach or neglect of any rule, or regulation, or lawful order.
   - *b.* Withdrawing from duties without permission, or without giving the requisite notice.
   - *c.* Engaging without authority in any other employment.
   - *d.* Being guilty of cowardice.
   - *e.* Offering unwarrantable personal violence to persons in custody.
7. To be considered always on duty.
8. To exercise authority only under this Act, and any future Act regulating criminal procedure.

IV. DUTIES OF POLICE OFFICERS.

1. Promptly to obey and execute all orders and warrants issued
2. To collect and communicate intelligence affecting the public peace.
3. To prevent commission of offences, and public nuisances.
4. To detect and bring offenders to justice.
5. To apprehend all persons who may be legally apprehended, and for whose apprehension there are sufficient grounds.
6. To enter and inspect any drinking shop, gaming house, or other public place where loose characters congregate.
7. To lay information before Magte., and apply for summons, &c., and prosecute offenders up to final judgment.
8. To take charge of all unclaimed property, furnishing the District Magte. with an inventory thereof.
9. To keep order on public roads, streets, thoroughfares, ghauts, landing places, and other public places.
10. To prevent obstructions on occasions of assemblies and processions on public roads, streets, neighbourhood of places of worship during worship, and when public places are crowded.

11. To apprehend following persons who are liable, also on conviction, to a fine not exceeding Rs. 50, or to imprisonment not exceeding eight days.

N. B.—The offence must be committed on a road, or in any street, or thoroughfare within limits of a town.

a Person slaughtering cattle or cleaning carcass, riding or driving cattle recklessly or furiously, training or breaking horses or other cattle.

b. Persons wantonly or cruelly beating, abusing, or torturing any animal.

c. Persons keeping cattle or any conveyance standing longer than necessary for loading or unloading, or setting down or taking up passengers, or leaving a conveyance in an inconvenient manner.

d. Persons throwing or laying down any dirt, filth, rubbish, stones, or building materials, or constructing any cowshed, stable, or the like, or causing any offensive matter to run from any factory, house, dungheap, or the like.

e. Persons drunk, or riotous, or unable to take care of themselves.

f. Persons wilfully and indecently exposing their persons, or any deformity or disease, or easing, or bathing or washing in a tank not set apart for such purpose.

g. Persons neglecting to fence in or protect well, tank, or other dangerous place, or structure.

12. Police officer in charge of station to keep diary containing,

a. Complaints and charges preferred.

b. Names of persons arrested.

c. Names of complainants.

d. Offences charged.

e. Weapons or property seized.

f. Names of witnesses examined.

N. B.—District Magte. can call for and inspect such diary.

V. EXTRA FORCE.

A. ADDITIONAL.

1. May be deputed for keeping the peace within the general Police District for any time, subject to the control of the District Magte., by Inspector General, Dy., or Asstt. Inspector General, or District Supdt., on application of any person showing the necessity of such deputation.
2. Such force to be exclusively under orders of District Supdt. at the applicant's cost.
3. Such force may be withdrawn by applicant on giving one month's written notice to any of the officers mentioned above.
4. Applicant to be relieved of expenses from date of expiration of notice.
5. The Inspector General with sanction of Govt. may depute such force, and continue the same where there is any railway, canal, or other public work, or manufactory, or commercial concern, if there be reasonable apprehension of the behaviour of employés therein.

6. Expenses of force so deputed to be charged to persons in charge of such works.
7. Inspector General may, with sanction of Govt., and by proclamation in Gazette, quarter an additional force in any part of the general Police District which is in a disturbed or in a dangerous state, or in which the conduct of the inhabitants may render it expedient.
8. Expenses of such force to be met by inhabitants, the District Magte. assessing the proportion in which the amount is to be paid by the inhabitants according to their means.
9. Expenses for additional force to be levied by distress and sale of defaulter's goods within District Magte's. jurisdiction, or by suit in any competent Court.

B. SPECIAL.

1. Any police officer not below rank of Inspector may apply to nearest Magte. to appoint so many of the residents, and for such time as may be necessary, for preservation and protection of inhabitants, and security of property, owing to apprehension of unlawful assembly, riot, or disturbance of the peace, and the inadequacy of the ordinary Police to cope with such emergency.
2. Such Magte. to comply with application, unless there be any reason to the contrary.
3. Powers, privileges, penalties, &c., of special police officers are the same as those of ordinary police officers.
4. Special police officer refusing or neglecting to serve as such without lawful excuse, or obeying lawful orders, is liable to a fine not exceeding Rs. 50 for each offence.

C. VILLAGE.

1. The Act does not affect any hereditary or Village Police officer, unless enrolled as a Police officer under this Act.
2. When so enrolled, to be under rules for Police officers.
3. Not to be enrolled except voluntarily, and by consent of those who have the right of nomination.
4. Police officers under Act. XX of 1856, when employed in a district other than that in which appointed, not to be paid out of rates levied by that Act.

VI. POLICE FUND.

A. SUPERANNUATION.

1. A deduction of not more than one anna per rupee to be made from salary of every Police officer not entitled to the benefit of the Uncovd. service pension rules.
2. Shall consist of,
   - *a.* Such deductions.
   - *b.* Savings from stoppages from pay for sickness, absence, or other cause.
   - *c.* Fines on Police officers for misconduct.

d. Fines by Magtes. upon drunkards.
e. Do. for assaults. on Police officers.
f. Proceeds of sale for worn or cast-off clothing, or other articles.
g. Do. arising from other sources.
h. Dividends and interests arising from investments.

3. To be applied to pay superannuation or retiring allowances, or gratuities.

N. B.—Dismissed or removed officers not entitled to the benefit of the Fund as a matter of right.

B. GENERAL POLICE.

1. Consists of moneys paid or recovered for quartering additional and special force.
2. To be applied for maintenance of Police force.
3. Amounts paid, for service of processes, and rewards, &c., which are payable to informers when information is laid by a Police officer to be paid into this Fund.

VII. GENERAL.

1. District Magte. to detain unclaimed property, and issue proclamation, specifying the same, and requiring claimants to appear within six months.
2. If no claimant appear, the same to be sold, and proceeds to be at disposal of Govt.
3. Persons disobeying or opposing orders regulating processions, keeping order in streets, and violating conditions of license are liable to a fine not exceeding Rs. 200.
4. Officers convicting offenders under this Act are limited to their ordinary jurisdiction as regards amount of fine or imprisonment.

N. B.—Charges against persons above rank of Head Constables to be tried by officers with full powers of Magte.

5. Any Offence made punishable by this Act may be tried under any other Reg. or Act which is applicable, and the punishment may be greater under such other Reg. or Act than is awarded by this Act.

N. B.—No person shall be punished twice for the same offence.

6. Fines and forfeitures may be levied by distress and sale of property within jurisdiction of District Magte., under warrant of convicting Magte.
7. In case of immediate non-payment of forfeiture or penalty, the offender may be apprehended and detained until the return to the warrant is made, unless sufficient security be offered for appearance.
8. If the return show that the fine cannot be satisfied, and if it be not forthwith paid, and if it appear that the offender has not sufficient property, he is liable to be imprisoned

as under, provided he be not a European British subject.

a. Two months when fine does not exceed Rs. 50.
b. Four months do ... ... „ 100.
c. Six months do ... ... in any other case.

N. B.—Imprisonment to terminate on payment of fine.

9. If offender be a European British subject, the Magte. to record the facts, and transmit the record to the district court of the district where the offender was convicted, and the fine will be levied as an execution of a decree of the civil court.
10. Actions under the Act to commence within three months from accrual of cause of action.
11. A written notice of such action and of its cause to be given one month at least before commencement of action to defendant, or District Supdt., or Asstt. District Supdt.
12. Plaintiff not to recover if tender of sufficient amends be made before such action is brought, or if sufficient money be paid into court.
13. In case of decree in favor of plaintiff, he can get no costs against defendant, unless the trying Judge certify his approval of the action brought.

N. B.—Action not to lie if criminal prosecution has been already had.

14. Police officer in defence of action brought against him can plead Magte's orders.
15. On production of such order duly signed by Magte., defendant to get a decree in his favor, notwithstanding any defect in the order issued by the Magte.
16. Proof of signature not necessary unless Court doubt its genuineness.
17. Local Govt. empowered to prescribe form of returns.
18. Act to take effect in any place when duly published.
19. Govt. can authorize District Supdt. of Police to exercise District Magte's. power over village watchmen or other village police officers, subject to general control of such Magte.

CHAPTER. VIII.

GAMBLING ACT.

ACT II OF 1867, B. C.

I. DEFINITIONS.

GAMING HOUSE .....Any house, tent, room, space, or walled enclosure, in which cards, dice, tables, or other gaming instruments are kept or used for profit or gain of owner, occupier, user, or keeper of such house, &c., by way of charge for use of gaming instruments, or of house, &c., or otherwise.

OFFENCE.....Any thing made punishable by this Act.

II. PROCEDURE FOR SUPPRESSING GAMBLING.

1. District Magte., or Magte. with full powers, or District Supdt. of Police may, after due enquiry, and on being satisfied that any house, &c., is used as a common gaming house, authorize a Police Officer (not below a rank to be determined by Govt.) to enter the same forcibly or otherwise, by night or by day, and seize all persons therein assembled, whether actually gaming or not.
2. Such officers may themselves enter for the same purpose.
3. They may seize or authorize to seize all gaming instruments, money, and securities for money, and articles of value suspected of having been or intended to be used for gaming
4. They may search or authorize search of the house, &c., when there is reason to suspect the concealment of gaming instruments therein.
5. They may seize, or authorize to seize, all gaming instruments found therein.
6. On conviction for keeping, or using, or being present in a gaming house, Magte. may order the destruction of all gaming instruments, and the sale of all or any security for money and other articles not being gaming instruments, the proceeds being forfeited.

   N. B —Parts of proceeds may be returned to parties entitled.

7. Police officer may seize following persons without warrant.

   a. Persons found playing for money or other valuable thing with cards, dice, counters, or other gaming instruments used in a game not of mere skill, in any public market, fair, street, place, or thoroughfare.

   b. Persons setting birds or animals to fight in any aforesaid public places.

   c. Persons there present, aiding and abetting such public fighting of birds and animals.

8. Magte. may order gaming instruments found in such aforesaid public places to be destroyed, and the birds and animals to be sold.

III. PENALTIES.

A. FINE NOT EXCEEDING Rs. 50, OR IMPRISONMENT OF EITHER DESCRIPTION FOR NOT EXCEEDING ONE MONTH.

1. For playing for money or other valuable thing with cards, dice, counters, or other gaming instruments used in a game not of mere skill in any public place.
2. For setting birds or animals to fight in any such public place.
3. For being present and aiding and abetting such public fighting of birds and animals.

B. FINE NOT EXCEEDING Rs. 100, OR IMPRISONMENT OF EITHER DESCRIPTION FOR NOT EXCEEDING ONE MONTH.

1. Being found in a gaming house with cards, dice, counters, money, or other gaming instruments.
2. Being found in such house for purpose of gaming whether playing for any money, wager, stake, or otherwise.

N. B.—Persons found in gaming house to be presumed to be there for gambling, until contrary is proved.

C. FINE NOT EXCEEDING Rs. 200, OR IMPRISONMENT OF EITHER DESCRIPTION FOR NOT EXCEEDING THREE MONTHS.

1. Being owner or occupier, or having use of any house, &c., and as such opens, keeps, or uses the same as a gaming house.
2. Being owner or occupier of any such house, and as such knowingly or wilfully permits the same to be opened, occupied, used, or kept by another person as a gaming house.
3. Having care or management of, or assisting in conducting the business of, any house, &c., opened, occupied, used, or kept for gaming purposes.
4. Advancing or furnishing money for gaming purposes, to persons frequenting such gaming house.

D. FINE NOT EXCEEDING Rs. 500, WITH COSTS IN DEFAULT TO IMPRISONMENT FOR NOT EXCEEDING ONE MONTH.

For neglecting or refusing to give, or giving false name and address when arrested in a gaming house.

E. DOUBLE FINE NOT EXCEEDING Rs. 600, OR IMPRISONMENT FOR NOT EXCEEDING ONE YEAR.

For subsequent offence.

IV. GENERAL.

1. Act may be extended by publication in three successive numbers of the Calcutta Gazette to any place except Calcutta.

2. The finding of gaming instruments in suspected houses, or about the persons of those found therein, shall be evidence of such houses being gaming houses, till the contrary is proved, and that the persons had assembled for gambling although no actual play was seen.
3. In convictions for keeping or managing gambling houses, it is unnecessary to prove playing for money, wager, or stakes.
4. Act does not apply to billiards, whist, or any other game of mere skill wherever played.
5. Offences may be tried by any Magte. who is, however, confined to his ordinary powers in regard to fine or imprisonment.
6. Fines to be recovered under Penal Code, and C. P. Code, and to be applied as directed by Govt.

CHAPTER IX.

PRESS ACT.

ACT XXV OF 1867.

I. DEFINITIONS.

BOOK .....Includes every volume, part, or division of a volume, and pamphlet in any language, every sheet of music, map, chart, or plan separately printed or lithographed.

BRITISH INDIA.....Territories which are or shall be vested in Her Majesty, or Her Successors, by the Statute 21 and 22, Vic. Cap. 106, other than the settlement of Prince of Wales' Island, Singapore, and Malacca.

MAGTE. .....Any person exercising full powers of Magte., including a Magte. of Police and Justice of the Peace.

LOCAL GOVT. .....Persons authorized legally to administer executive Govt. in any part of British India, including a chief Comr.

II. RULES UNDER WHICH BOOKS AND PRINTING PRESSES MAY BE KEPT.

1. Name of printer and place of printing, and if the book or paper be published, name of the publisher and place of publication to be printed legibly on every book or paper printed.
2. A declaration, in a prescribed form, to be made and subscribed by owner of press before Magte. in whose jurisdiction the press is.
3. Periodical works containing public news, or comments on public news, to be published under following rules.
   - *a.* A declaration, in prescribed form, in duplicate, to be made by the Printer and Publisher before the Magte. in whose jurisdiction the work is to be published.
   - *b.* A new declaration is to be made as often as the place of printing or publishing is changed.
   - *c.* A new declaration is to be made by the Printer and Publisher resident within British India, as often as the Printer or Publisher who has made the declaration leaves British India.
4. Each of the two originals of every declaration shall be authenticated by the official signature and seal of the Magte. receiving the declaration.
5. One of the originals is to be deposited in the Magte's. office, and the other to be sent to the High Court, or other Court within the local limits of whose ordinary civil jurisdiction the declaration shall have been made.

6. On payment of a fee of Re. 1. the original declaration may be inspected by any person.
7. On payment of a fee of Rs. 2. an attested copy of the declaration shall be given to any person applying for the same.
8. Such attested copy when produced in any legal proceeding to be sufficient evidence against the declarant that he was Printer or Publisher, or Printer and Publisher of the Periodical.
9. Any Printer or Publisher, or Printer and Publisher ceasing to be such, can, by appearing before a Magte, make declaration, in prescribed form, to that effect in duplicate.
10. Each original of such declaration to be authenticated by the Magte., a copy of the same being filed along with each original of the former declaration.
11. On payment of a fee of Re. 1, such declaration may be inspected by any person.
12. On payment of a fee of Rs. 2. an attested copy of such declaration shall be given to any person applying for the same.
13. In all legal proceedings where an attested copy of the original declaration has been filed as evidence, the filing of an attested copy of the latter declaration is declared legal.
14. The former declaration not to be taken as evidence that the declarant was Printer or Publisher of the Periodical subsequent to the date of the latter declaration.

III. RULES FOR DELIVERY OF BOOKS.

1. Three printed or lithographed copies of any book printed or published with all maps, prints, or other engravings belonging thereto, finished and colored in the same way as the best copies of the same, and also of any second or subsequent edition with any amendments, whether appearing in letter press, or in the maps, prints, or other engravings belonging thereto, and whether the first edition appeared before or after the passing of this Act, shall within one calendar month of the delivery of the book out of the press, despite any agreement between the Printer and Publisher, be delivered by the printer bound, sewed, or stitched together, and on the best paper at such place, and to such officer as Govt. shall direct.
2. The Publisher or employer of the Printer shall, at a reasonable time before expiration of the month, supply him with all maps, prints, and engravings finished and colored.

N. B.—These provisions do not apply to Periodicals published under the rules laid down in rule No. 3. of Heading II (*ante.*)

3. The officer appointed by Govt. shall give a written receipt for copies received, and if the book be for public sale, pay

to the publisher the same price for which it shall be *bonâ fide* sold for cash to the public.

4. One copy to be transmitted to the Secy. of State for India, a 2nd. copy to be disposed of as the Indian Govt. may direct, and a 3rd. shall be deposited in a Library to be selected by the Local Govt.

IV. PENALTIES.

A. FINE NOT EXCEEDING Rs. 5000, OR SIMPLE IMPRISONMENT NOT EXCEEDING 2 YEARS OR BOTH.

1. For printing or publishing any book or paper in violation of the rules under which such books or papers may be published.
2. For having possession of any press without making the required declaration.

B. FINE NOT EXCEEDING Rs. 5000, AND IMPRISONMENT NOT EXCEEDING 2 YEARS.

1. For making a false declaration, and which he either knows or believes to be false, or does not believe to be true.
2. For printing and publishing any Periodical without conforming to the rules laid down.
3. For causing to be printed or published any Periodical, knowing that the rules have not been properly observed.

C. FORFEITURE OF THE VALUE OF THREE COPIES OF THE WORK, AND A FINE NOT EXCEEDING Rs. 50.

Printer of any book, or of any subsequent edition of the book, neglecting to deliver three copies of the work.

D. FORFEITURE OF VALUE OF MAPS, &c., AND A FINE NOT EXCEEDING Rs. 50.

Publisher or employer of Printer, neglecting to supply him with maps, &c., finished and colored, necessary to enable him to comply with provisions of law.

N. B.—1 Fines and penalties, if for offences outside the limits of the towns of Calcutta, Madras and Bombay to be levied under provisions of the C. P. Code, if within by the procedure which regulates the Police of such towns.

2. Penalties to be disposed of under direction of Local Govt.

V. REGISTRATION OF BOOKS.

1. A catalogue of books to be kept under direction of the Local Govt., containing a Memo of all books delivered, specifying,
   - *a.* Title of book and contents of title page, and a translation into English of such title and contents when they are not in English.
   - *b.* Language in which book is written.
   - *c.* Name of Author, Translator, or Editor, of the book or any portion of it.
   - *d.* Subject.
   - *e.* Place of printing and place of publication.
   - *f.* Name or firm of the Printer, and name or firm of Publisher.
   - *g.* Date of issue from press, or of publication.

h. Number of sheets, leaves, or pages.
i. Size.
j. First, Second, or other number of edition.
k. Number of copies of which the edition consists.
l. Whether printed or lithographed.
m. Price at which book is sold to the public.
n. Name and residence of proprietor of the copyright, or of any portion of such copyright.

2. The Memo. to be made as soon as book is delivered.
3. Entry in this Register on payment of a fee of Rs. 2. to be deemed an entry in book of Registry under Act XX of 1847. (*vide* Appendix).
4. The provisions of Act XX of 1847 to apply *mutatis mutandis* to catalogue under this Act.
5. The Quarterly Memo. of Register to be published in Local Gazette soon after expiry of such quarter.
6. A copy of the published Memo. to be submitted respectively to Secy. of State for India, and Secy. to Home Deptt. of Govt. of India.

VI. MISCELLANEOUS.

1. Local Govt. has power to frame, repeal, alter, and add rules by publication in Local Gazette.
2. Indian Govt., by notification in Gazette of India, can exclude any books from operation of this Act.

APPENDIX TO PART II.

CHAPTER I.

COPY RIGHT ACT.

ACT XX OF 1847.

I. COPY RIGHT.

A. DURATION OF,

1. For natural life of author if book be published during his life time, and for further seven years from commencement of his death.

N. B.—1. If seven years expire before end of forty two years from publication, copyright to endure for such period.

2. Copy right after author's death to endure for forty two years from first publication, and to be the property of the proprietor of author's M. S.

B. RULES FOR PROTECTING,

1. Book of registry to be kept in office of Secy. to Govt. of India Home Deptt., in which shall be registered,

a. Proprietorship of copyright of books, and assignments.

b. Licenses affecting such copyright.

2. Book to be open for inspection on payment of eight annas for every entry searched for or inspected.

3. Attested copies of entries to be given or payment of Rs. 2, and be received in evidence in all Courts and summary proceedings and to be *primâ facie* proof of proprietorship or assignment of copy right or license, but can be rebutted by other evidence.

4. On payment of Rs. 2 Registry book may have entered therein,

a. Title of book.

b. Time of first publication.

c. Name and place of abode of Publisher, and of proprietor of the whole or a portion of the copyright.

5. On payment of a similar fee, registered proprietor may assign the whole or a portion of his interest by making following entries in Register.

a. Such assignment.

b. Assignee's name and place of abode.

N B.—Such assignment to be effectual in law to all interests and purposes without being subject to stamp or duty, and to be of the same force and effect as if the assignment had been made by deed.

6. Party aggrieved by any entry may, by motion in the High Court, or if the Court be not sitting by application to a Judge sitting in chambers, apply to have the entry expung-

ed or varied, and the Court or Judge may comply with or refuse the application with or without costs.

N. B.—Secy. in the Home Deptt. to act in accordance with order of Court or Judge, when the same is produced before him.

7. Proprietor of periodical or serial works entitled, under the same conditions and rules, to the benefits or registration provided for other books.

II. RULES REGARDING ACTIONS TO BE BROUGHT UNDER THE ACT.

1. Special action to be brought against any person for printing or causing to be printed, either for sale or exportation, any book, the copyright of which exists, or who has possession of the same for sale or hire without proprietor's written consent,

   a. In High Court, if offence be committed within local limits of such court.

   b. In Zillah Court, if offence be committed within any part of the territories of the E. I. Company.

   N. B.—Rules for conduct of suits in zillah courts to apply.

   c. In Highest Local Court exercising original jurisdiction, if offence be committed in any part of the country where a zillah court does not exist.

2. In an action in the High Court, if the nature of the defence be that plaintiff in such action was not author or publisher of book in which he claims copyright, or that some person other than plaintiff was author or first publisher, or is proprietor of copyright therein, defendant, by written notice to plaintiff, to specify,

   a. Name of person alleged to have been the author or first publisher of such book or proprietor of copyright.

   b. Title of the book.

   c. Time when and place where book was first published

   N. B.—1. Similar notice to be given to plaintiff of any objections on which defendant means to rely on trial of such action, and if this be not done, defendant cannot give in evidence,

   α. That plaintiff was not the author or first publisher of book in which he claims such copyright, or that he was not proprietor of copyright therein.

   β. That any person other than person specified in such notice was author or first publisher of such book, or proprietor of copyright therein.

   γ. Any other book than one substantially corresponding in title, time, and place of publication, with title, time, and place specified in such notice.

   2. None but objections stated in notice to be allowed.

3. In an action in any local court, defendant shall specify similar particulars in his answer under similar penalty.

4. Copies of books to be deemed property of proprietor of copyright when of such books,

   a. There is no copyright.

   b. Entry has been made in registry book.

c. There has been an unlawful printing without proprietor's written consent.

N. B.—(1) Proprietor to be registered as such.
(2) Registered proprietor, after written demand, entitled to sue and recover damages for detention.

5. In an action before the High. Court, registered proprietor is entitled to recover copies or damages for detention thereof in an action of *detinue*, from any one detaining them, or to recover damages thereof for conversion in an action of Trover, but if in a zillah or other Court, action to be in any form used in such Court for recovery of specific personal property, or damages for detention or conversion thereof.
6. Proprietor of copyright in any book first published after passing of this Act, cannot maintain any action or suit at law or in equity, or summary proceeding for infringement of such copyright, unless before commencement of the same he has registered the copyright.

N. B.—This does not affect copyright in any book, or the right to sue or proceed for infringement thereof, except infringement under provisions of this Act.

7. In High Courts a defendant under this Act may plead the general issue and give special matter in evidence, and if successful, or the plaintiff is non-suited, or discontinue his action, defendant is entitled to full costs for which he has the same remedy as a defendant in any other case.
8. Civil or Criminal proceedings for breach of the Act not to be taken after more than twelve months on pain of such proceedings being void and of no effect.

III. GENERAL.

1. Govt. of India in Council, on complaint that any book has been withheld from the public by proprietor after author's death, may grant a license for publication thereof, subject to such conditions as may be considered proper.
2. Any person publishing any periodical or serial work on the terms that the copyright shall belong to the proprietor, projector, publisher, or conductor, and paid for by them, and that the copyright shall consequently be their property, has the same rights as the author, except that the right of publishing separately shall revert after twenty-eight years to the author, and during these twenty-eight years shall not be exercised by proprietor without author's consent; any express stipulations for reservations of any particular rights not to be affected by this Act.
3. Contracts, agreements, and obligations entered into, and all remedies relating thereto before the passing of this Act to remain in full force,

CHAPTER II.

TOLL ACT.

ACT VIII OF 1851.

I. TOLLS.

A. HOW LEVIED.

1. By Collectors who are liable to the same responsibilities, as if employed in collection of land revenue.
2. On roads, or bridges which have been or may be made, or repaired at Govt. expense.

B. RATES OF,

1. Not to exceed rates mentioned in the Schedule of the Act.
2. Not to be levied,
   - *a.* For passage of troops, Military Stores, and equipages on march.
   - *b.* From Police Officers on duty or from person or property in their custody.

C. RULES FOR COMPELLING PAYMENT OF,

1. If not paid on demand, the collecting officer to seize any carriages or animals on which toll is chargeable, or any part of their burdens sufficient to defray the same.
2. If toll with cost of seizure be not paid for twenty-four hours, Toll Supdt. can sell property seized to satisfy balance and costs, returning surplus (if any) to owner.
3. Supdt. then to notify that there will be auction sale of the property at noon of next day, not being a Sunday, or close holiday.
   N. B.—If before commencement of sale, all costs with double the toll due be tendered, confiscated property to be released.
4. Police officers bound to assist Toll Collrs.

D. PROCEDURE FOR CARRYING OUT LEVY OF,

Table of tolls chargeable and penalties for refusal to pay, or for taking unlawful tolls, in English and vernacular words and figures, to be conspicuously put up near Toll gate or station.

II. GENERAL.

Toll to be deemed public revenue, but the net proceeds to be applied for construction, repair, and maintenance of roads and bridges within presidency in which levied.

III. PENALTIES.

Imprisonment for not exceeding six months, or fine not exceeding Rs. 200.

1. Unauthorized person levying or demanding any toll on any public road or bridge, or for passing through any Bazar situate thereon.
2. Unlawfully and extortionately demanding, or taking any other, or higher toll than is lawful.
3. Under color of the Act, seizing or selling any property, knowing such seizure or sale to be unlawful
4. Unlawfully extorting money or any valuable thing from any person under color of this Act

   N B.—Fine may be applied to compensate aggrieved person, but does not bar remedy in Civil Court.

PART III.

MISCELLANEOUS.

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SALT ACT.

ACT VII OF 1864, B. C.

I. DEFINITIONS.

SALT.....Every saline substance and preparation used or intended to be used with food.

MANUFACTURE .....Includes preparation or collection of salt.

SALT WORK.....Any place used or intended to be used for the manufacture of salt.

BOARD OF REVENUE...Includes that for the Lower Provinces of Bengal.

MAGISTRATE.....Any person exercising full powers of Magistrate under C. P. Code.

POLICE OFFICER .....Includes all Village Police Officers.

SEER.....Weight of 80 Tollahs.

MAUND..... Ditto of 40 Seers.

ROWANNAH .....Written or printed permission to possess or transport salt.

II. LICENSED MANUFACTURE OF SALT.

1. The Board to grant licenses for manufacturing salt to persons complying with the prescribed terms and conditions for securing payment of duty.
2. The rate of duty is to be the Customs' duty upon salt imported by Sea.
3. Licensee to provide a proper and secure Ware-house for storing.
4. Local Govt. to prescribe rules to be notified in the Calcutta Gazette for,
   a. Regulating Manufacture, Deposit, and Transport of salt.
   b. Securing payment of duty.

   N. B.—Such rules not to be repugnant to existing laws.
5. Local Govt. authorized to fix penalties for breach of rules.

   N. B.—Such penalty not to exceed Rs. 500.

III. MANUFACTURE OF SALT WITHOUT LICENSE.

1. Is prohibited.
2. All contraband salt, materials, and implements used or intended to be used for such manufacture to be confiscated.

3. Proprietors, landholders, and their Agents, or Agent on the part of the Court of Wards are bound to give written notice within ten days to the Police of unlicensed Salt works established on their lands under penalty of a fine not exceeding Rs. 500 for each Salt work.
4. The District or Subdl. Magte. may, on application of a Police Officer to the effect that illicit manufacture of salt is carried on, or that salt not specified in the Rowannah is kept or concealed within such Magte's jurisdiction, issue a Search Warrant.
5. Such Warrant shall be executed and have the same effect as a Search Warrant under the C. P. Code.
6. Warrants issued in Calcutta to be as under Act XIII of 1856.
7. An officer in charge of a Police station, having reasonable cause to believe that salt is illicitly manufactured, or salt not specified in the Rowannah is concealed, may between sunrise and sunset forcibly enter, if necessary, such place of concealment before another Police Officer, seizing the salt and materials, and arresting the parties.
8. The information received must be reduced to writing.
9. The provisions of the C. P. Code in executing a Search Warrant to be applicable to these Search Warrants.
10. On seizure of contraband salt, and on information of Police officer, Magte. may summon the parties concerned, and after proper investigation, adjudge confiscation, observing the rules of the C. P. Code.
11. Seizures within Calcutta to be disposed of summarily by a Justice of the Peace, by summoning owner to appear.
12. Salt confiscated as above to belong to Government.

IV. TRANSPORT OF SALT.

1. To be regulated within duly notified limits, on payment of fees for Rowannahs to be granted by the Board.
2. Rowannah not to be granted without payment of duty.
3. No more than five seers can be transported unless specified in a Rowannah.

   N. B.—Not applicable to salt imported by Sea and Ware-housed; or salt deposited by a Manufacturer in an approved Ware-house.

4. Salt exceeding five seers not specified in a Rowannah to be considered contraband and to be confiscated, the vessels and other materials being also confiscated.
5. Salt when transported in excess of the quantity specified in the Rowannah, the excess as well as quantity specified to be held contraband, and confiscated if excess be above 2½% on specified quantity.
6. Salt not conveyed as specified in Rowannah to be confiscated.

7. Salt transported beyond the prescribed limits not to be brought again within those limits without a special Rowannah (which may be granted or withheld) under penalty of confiscation.
8. Parties selling or losing salt within the prescribed limits to certify on back of Rowannah quantity sold, or lost, or otherwise disposed of.
9. If all the salt be disposed of within the prescribed limits, Rowannah to be given up to Officer in charge of Police station where the last parcel has been disposed of.
10. If part be carried beyond such limits, Rowannah to be given up to Officer in charge of last Police station before passing out of the said limits.

V. DUTIES OF POLICE OFFICERS.

1. Can inspect by day or night any Salt work, or Ware-house, or Premises where salt is stored.
2. Can arrest persons carrying or possessing contraband salt.
3. Can seize vessels, packages, coverings, animals, and conveyances used in carrying such salt.
4. Can weigh salt seized.
5. Forthwith to take person arrested to a Magte. or Justice of the Peace who may detain or admit him to bail.

VI. PENALTIES.

A. INFLICTION OF,

1. Fine not exceeding Rs. 5 for each maund confiscated.

a. For possessing, or transporting, or attempting to transport salt without a Rowannah.

b. For being found in gangs and companies transporting or attempting to transport such salt if exceeding ten seers.

N. B.—Each offender liable to the whole fine.

c. For transporting, or attempting to transport, or possessing salt in excess of Rowannah.

d. For possessing, transporting, or attempting to transport salt not conveyed by route and to place specified in Rowannah.

e. For bringing such salt within prescribed limits without special Rowannah, the same having been transported beyond such limits.

f. For wilfully or negligently omitting to certify sale or loss of salt within prescribed limits.

N. B.—Salt in offender's possession, not more than double the quantity disposed of, may be seized as security for payment of such fine.

2. Fine of Rs. 500, or Simple Imprisonment for six months, or both.

a. Manufacturing salt without license.

N. B.—The use of each Salt work to be a separate offence, and each Fire, or Fire-place, or Collecting place used in such manufacture to be deemed a separate Salt work ; continuance after conviction of first offence being similarly punished.

b. Vexatiously and unnecessarily seizing goods and chattels on pretence of seizing or searching contraband salt.

c. Vexatiously and unnecessarily arresting or committing any act in excess of duty.

3. Simple Imprisonment for not exceeding six months in addition to the penalty for the offence.

Second and subsequent conviction.

N. B.—An addition of six months Imprisonment to be awarded plus punishment for first offence, for every subsequent conviction after the second.

B. ENFORCEMENT OF,

1. If for offences not within Calcutta, under C. P. Code.
2. If within Calcutta, under Acts XIII of 1856 and XLVIII of 1860, or any other Act for regulating Police of Calcutta.
3. In default of payment offender to be imprisoned,

a. When fine does not exceed Rs.	50	...	Two months.
b. Ditto Ditto „	100	...	Four ditto.
c. In any other case		...	Six ditto.

N. B.—This imprisonment to be in addition to any other Imprisonment to which the offender is sentenced.

4. The fine or any part remaining unpaid to be levied within six years, and the offender's death does not discharge from liability any property which would be legally liable for his debts.

C. MITIGATION OF,

Board can mitigate the whole or part within three months after final judgment.

D. DISPOSAL OF PROCEEDS OF,

1. To be at Board's disposal.
2. Fund to be formed for rewarding Police officers, and informers, and for compensating persons subjected to annoyance or injury.

VII. GENERAL PROVISIONS OF THE ACT.

1. Charges to be instituted within six months.
2. Suit not to lie unless instituted within three months, and unless one month's notice has been given to the defendant.
3. *Writ of certiorari* not to affect proceedings of Justices, and none of their judgments to be quashed, except for error of law apparent on face of judgment.

GOVERNMENT SALT NOTIFICATIONS.

I. MANUFACTURE.

1. Applications for licenses to be presented to Collr. of the District where manufacture is to be.
2. The same to be sent to Board through Comr. of Divn., the Collr. recommending sanction or rejecting application.
3. If sanction be recommended, Collr. to ascertain area and boundaries of land where manufacturing will be carried on, and report strength and cost of Preventive guard.
4. If rejection be recommended, full reasons for the same to be given.
5. Board has power to pass final orders either way.
6. On application being sanctioned, applicant to execute agreement and receive a license for one year.
7. The Collr. to appoint an Excise Establishment costing Rs. 51, in addition to the Preventive guard, for supervising weighment of salt prior to its removal to Ware-house.

   N. B.—This Establishment may be modified or increased.
8. The Manufacturer to pay Preventive guard and Excise establishment, making over the cost to the Collr., within fifteen days before close of month for which due.
9. In default of such payment, license to be cancelled, and the salt confiscated.
10. Prior to commencement of manufacture,
    - *a.* Land on which manufacture will be carried on to be carefully marked out by a shallow trench.
    - *b.* Due arrangements to be made regarding appointments of Preventive guards and Excise officers.
    - *c.* Proper and secure Ware-house to be provided.
11. Manufacture to close on the day specified in the License; salt manufactured after that date being considered as illicitly manufactured, and the license being liable to withdrawal.
12. Within one month from date of closing manufacture, Manufacturer to notify to Collr. the quantity manufactured during the season, under pain of fine not exceeding Rs. 500, and in event of giving false information excess quantity of salt to be confiscated, the license being liable to cancelment.

II. DEPOSIT OF SALT.

1. Board may appoint a new person to exercise a general control and supervision over all Ware-houses.
2. At cost of Manufacturer Collr. to appoint an Excise Establishment at Rs. 51.
3. Ware-houses must contain at least 10,000 maunds of salt.
4. Salt remaining unstored fifteen days after date of closing of license (unless from unavoidable causes) to be destroyed.

5. Every approved Ware-house to be licensed, and the following to be pointed or otherwise conspicuously shown over it in the Vernacular language.
   a. Number of License.
   b. Year in which granted.
   c. "Licensed Ware-house."
6. Ware-houses may periodically be inspected, and their repair, if necessary, be required, under penalty of withdrawal of license.
7. Collr., or Asstt., or Dy. Collr. to visit Ware-house twice a year.
8. Salt when ready, to be removed for storage, to be weighed, and packed before an officer appointed to the duty.
9. Salt to be carefully impressed when packed in bulk with a wooden stamp; if put into bags, the mouth of the bag to be closed with sealing wax and seal of proper device, in two places; a pass being granted to protect salt during transit.
10. Separate passes to be granted for every despatch, specifying,
    a. Number of coolies or bullocks employed.
    b. Number of baskets, bags, or packs used.
    N. B.—Copy of Pass to be sent to District Collr. or other controlling officer.
11. If coolies or bullocks be used, one pass is sufficient for every gang of coolies, or drove of bullocks.
    N. B.—Gang=not exceeding 50 coolies.
    Drove= not exceeding 25 bullocks.
12. Arrivals of salt to be reported to officer in charge of Ware-house, who will examine,
    a. Condition of salt.
    b. State of Stamps or Seals.
    c. Pass covering the salt.
13. The Pass duly effaced to be forwarded to Collr. or other controlling officer, copy being retained by Ware-house officers.
14. If above rules have not been infringed, Ware-house officer to allow storage of salt; but if salt has been tampered with, or if the quantity is likely to be more than 1% less than quantity specified in the Pass, Ware-house officer to seize and weigh the entire despatch.
15. If deficiency exceeds above limit, Ware-house officer to record manufacturer's or his servant's explanation, and submit the same to the Collr. or other controlling officer who will, recording his opinion, forward the same to the Board. The Board may direct confiscation of the whole salt as contraband.
16. The Manufacturer is liable for amount of duty that would be leviable on the deficiency in excess of 1%.
17. Ware-house officer may permit storage of salt by the manufacturer's servants, and at his expense.

18. Should the Pass be correct, entire weight as stated in Pass to be entered in Daily Store Account.
19. Licensed Ware-houses to be secured by two padlocks at manufacturer's cost ; one key being retained by owner or his Agent, and the other by Ware-house officer.
20. Prior to sales from Ware-house, Manufacturer, Owner, or Mortgagee to execute a Bond for payment of duty and other charges ; also for payment of any duty adjudged by the Board for any excess or any penalty duty, consequent on any deficiency at time of clearance.
21 Bonds not to exceed three years, but after three years may be renewed for two years by application to Board, at least two months before expiry.
22. Salt not to be removed from licensed Ware-house without Board's authority by Manufacturer, Owner, or Mortgagee under penalty of fine of Rs. 500, and confiscation of salt so removed.

N. B.—1. Proceedings may notwithstanding be taken under Sec. 16 of Act VII of 1864 (B. C.)

2. Salt removed from such Ware-house not to be sold retail within two miles of Ware-house without Board's authority.

23. Each year's manufacture to be separately stored, under penalty of wholesale confiscation.

III. TRANSPORT AND SALE OF SALT.

1. By three kinds of Rowannah, viz:

A. WHOLESALE.

a. Protects all salt removed immediately from Ware-houses or ships.
b. Can be granted only by Board or authorized Collrs., on application on stamped paper of the same value as for petitions, and on payment of certain specified fees.
c. Is current for only one year, but may be renewed.
d. Contains following specifications.

α. Quantity of salt transported under its protection.
β. Description of salt.
γ. Place whence salt is deliverable.
δ. Mode of conveyance.
ε. Destination of salt.
ζ. Route by which salt is to be conveyed.

e. Terms may be altered by application to Board on stamped paper of the same value as for petitions.
f. Holders of such Rowannah can issue Retail Rowannahs of either description to Retail vendors.

B. RETAIL.

a. Protects such salt as is a portion of an original despatch covered by a Wholesale or special Rowannah, but separated therefrom for sale or other purposes.

b. contains following specifications.

a. Quantity and description of salt covered not in any case exceeding 100 maunds.

β. Time for which current not exceeding six months.

γ. Number and date of Rowannah from which salt was obtained.

δ. Destination of salt.

ε. Route by which salt is to be carried.

ζ. Mode of conveyance.

η. Name of consignee or purchaser.

c. Is sub-divided thus,

a. Atrafee Rowannah.

(i) Protects salt intended for conveyance beyond limits of Police station within which stored.

(ii) A fee of four annas is to be levied.

β. Charchittee.

Protects salt intended for retail sale within limits of Police station within which stored.

C. SPECIAL.

a. Should resemble Wholesale Rowannahs.

b. Rules of Wholesale Rowannahs to apply.

c. Protects salt conveyed into the prescribed limits from ships, or Ware-houses in Calcutta, or Howrah.

2. Rules common to Wholesale and Retail Rowannahs.

a. Such Rowannahs to be kept with the salt to which they refer, and should be shown to any Police officer above rank of Constable on demand.

b. When a despatch covered by either kind of Rowannah is laden on more than one boat, or cart, or drove of bullocks, or gang of coolies, the Rowannahs may be produced within 24 hours.

c. If division of salt under either kind of Rowannah be necessary, the owner or his Agent shall, on application, be furnished with chellans, numbers, and particulars showing quantity of salt protected by each chellan separately, and which shall be endorsed on the Rowannah.

d. Such chellans to be given up when salt passes out of the prescribed limits, or is transferred to other boats, carriages, &c.

N. B.—Chellan cannot protect salt in itself, or independently of the Rowannah to which it is only a subsidiary.

e. Rowannahdars carrying salt through the prescribed limits are bound to stop at every Police Station upon the line of route specified in the Rowannah, and present the Rowannah to the Chief Officer for endorsement, and allow the salt to be examined.

f. In failure of the above endorsement, the proper party will be liable to a fine not exceeding Rs. 500, and if omission was fraudulently made, salt to be confiscated.

3. Rules common to Wholesale and Atrafee Rowannahs.

a. Within twenty-four hours of arrival of salt at the Ware-house or Shop of any Salt-trader situate within the prescribed limits, the proprietor, under penalty of a fine not exceeding Rs. 10 for each offence, shall give to the District Collr. a written notice of such arrival, specifying,

α. Description, number, and date of Rowannah.

β. Quantity, and description of salt covered by it.

γ. Place whence salt was obtained.

b. Every salt trader doing business within the prescribed limit shall, under penalty of a fine of Rs. 20, for each offence, submit to the District Collr. or the nearest Abkaree Darogah, on the 1st of every month, a signed statement, specifying,

α. Quantity of salt sold under each kind of Rowannah during the previous month.

β. Quantity of salt in store under each kind of Rowannah on the last day of such month.

4. Rules common to retail Rowannahs of either kind.

Such Rowannahs to be obtained from District Collr. or Dy. Collr. in charge of Sub-dn. (if duly empowered) within which the salt is stored at the time of application.

5. Rules common to all kinds of Rowannahs.

a. Rowannahdars failing to deliver up Rowannahs after selling entire quantity of salt within the prescribed limits or carrying the whole or any part of the salt beyond such limits are liable to a fine not exceeding Rs. 500.

N. B.—The Rowannah must be delivered within seven days of the last parcel of salt sold, if the salt is disposed of within the prescribed limits; omission to do so being held a breach of the provisions of Sec. 22 of Act VII of 1864 (B. C.)

b. Police Stations where salt passes require to be examined, and endorsed, shall be duly notified in the Calcutta and Exchange Gazettes.

c. Board to prescribe all forms required by these rules.

IV. RULES REGARDING CONSUMPTION OF SALT IN DISTRICTS SITUATED WITHIN CHOWKI LIMITS.

A. WHOLESALE ROWANNAHDARS.

1. District Officer issuing such Rowannah for his own district, to enter particulars in a duly prescribed Register; if for another district, to send a copy to Collr. of the district to which Rowannah is addressed.
2. Particulars of such Rowannahs issued by the Board to be entered in that Register.
3. District Officer to enter date of arrival and date of receipt of notice on receiving intimation of the arrival of salt at its destination.
4. Should such intimation not arrive within one month of date of issue of Rowannah, enquiry to be made whether salt has arrived.
5. Default of Rowannahdar to report arrival, to be met with fine.
6. On receipt of monthly return of sales District Officer to register total amount of salt sold, and date of receipt of return.

N. B.—Separate page to be kept for returns received from within the precincts of each Police Station within the district.

7. Should the sale returns with enclosures be not received by the 10th of the following month, District Officer to summon Rowannahdar to show cause why he should not be fined.
8. On expiry of term of such Rowannah, or on receipt earlier than usual of the sale returns, the word "closed" to be written across the remaining monthly columns of Register, showing that no further returns are necessary.
9. On receipt of such an expired Rowannah, date of returns to be entered in the Register.
10. If such Rowannah be not received within seven days from date of expiry, the Rowannahdar to be summoned to show cause why he should not be fined.

B. ATRAFEE ROWANNAHDARS.

1. On receipt of such Rowannahs issued by Wholesale Rowannahdars, they should be at once sent to the Collr. of the District in which the Rowannahs have currency.
2. Details of all copies of such Rowannahs to be entered in "Register of Atrafee Rowannahs." Similarly is to be entered copies of such Rowannahs granted in the same way in other districts, but having currency in the granting Collr.'s district.
3. On receipt of notice of arrival of salt under such Rowannah, District Officer to register fact of such arrival, and date of receipt of notice.
4. Should such intimation be not given within one month of date of issue of such Rowannah, enquiry into cause of non-arrival should be made, and repeated monthly until arrival; default of Rowannahdar to make such report being met by fine.
5. On receipt of monthly sale returns, District Officer to register,
   a. Total amount of salt sold.
   b. Date of receipt of returns.
6. On non-receipt of sale returns by the 10th of the following month, the defaulting Rowannahdar to show cause why he should not be fined.
7. On expiry of term of such Rowannah, or on receipt earlier than usual of the sale returns, the word "closed" to be written across the remaining monthly columns of the Register, showing that no further returns are necessary.
8. On return of such an expired Rowannah, date of returns to be entered in the Register.
9. Should such a Rowannah be not received within seven days from date of expiry, Rowannahdar to be summoned to show cause why he should not be fined.

C. GENERAL.

1. Registers to be written afresh at end of each official year, omitting entries of time expired and given up Rowannahs.

2. Wholesale Rowannahdars' monthly returns with enclosed copies of Atrafee Rowannahs to be filed, a separate bundle being kept for each month.
3. Returns of Atrafee Rowannahdars obtained from Wholesale Rowannahdars of the same month to be added to each month's bundles; a fly leaf being added to show,
   a. Registered Number of Wholesale Rowannah.
   b. Name of the Month.
4. Atrafee Rowannahs from other districts to be kept in a single monthly bundle; a fly leaf being added bearing,
   a. Name of the Month.
   b. The words "Atrafee Rowannahs" from other districts.
   N. B.—Returns of sales under such Rowannahs to be filed in the same bundle.
5. Salt passes into consumption when sold,
   a. Direct to consumers, or,
   b. Under Charchittees;

   Consequently, issues from Bonded Golahs are no criterion of consumption.
6. If by a comparison of the quarterly sales, a falling off in quantity of salt sold for consumption is found, a careful examination of quarterly returns in which decreased sales have occurred should be made, as also communication with District Supdt. of Police.
7. Reports of the above to Board should embody,
   a. Action taken by district officers
   b. Causes of decreased sale.

D. REWARD FUND.

1. Should consist of all fines and penalties levied by Magtes.
2. Rewards to informers and seizing officers should be promptly given.
3. Fines and penalties to be held in deposit for three months after date of final judgment, at expiry of which time sanction should be solicited to carry the same to the credit of the Fund.
4. All confiscated salt should be in charge of the Police for three months from date of final judgment, at expiry of which time, sanction should be solicited to sell the same, and carry the proceeds to the credit of the Fund.
   N. B.—Salt less than one Maund should be at once sold, the proceeds being held in deposit pending final orders of the Board.
5. Confiscated salt not to be sold for less than the duty; purchasers being required to apply to the Collr. for the necessary protective documents, so as to be able to remove the salt if exceeding five seers.

6. Comrs. of Divns. can disburse the amount of reward irrespective of the amount of fine and penalty imposed by Judicial Officers
7. District Officers can without reference to Comr. disburse rewards up to Rs. 20 in each case; if larger amount be necessary, reference should be made to the Comr.
8. Police Officers up to, and inclusive of, the grade of Sub-Inspectors may participate in rewards.
9. District Officers should show in their quarterly returns,
   a. Sums disbursed during the quarter.
   b. Ditto brought to credit ditto.

E. PROTECTIVE DOCUMENTS.

1. Wholesale Rowannahs are supplied to certain Collrs. for convenience of local traders.
2. Applications for Blank Forms to be made to the Board.
3. Before issue of such documents, traders to pay the prescribed fees.
4. Printed forms of Atrafee Rowannahs, Charchittee Rowannahs, and Chellans to be obtained from the Supdt. of Stationery.
5. Prior to issue, Atrafee Rowannahs and Chellans should bear an office number, and the Collr's. seal and signature.
6. The Charchittees should bear the signature of the Sheristadar, and the seal of the Collectorate.
7. A fee of 4 annas to be paid for Atrafee Rowannahs.
8. Charchittees and Chellans to be issued *gratis*.
9. Sub-dl. Dy. Collrs. will be supplied with forms by the Collr.

F. STATEMENTS AND RETURNS.

NOTE.—This is a matter of detail, a knowledge of which, under the existing rules, will not be required from examinees—consequently the abstract is not made.

PLEADERS' ACT.

ACT XX OF 1865.

I. DEFINITIONS.

PERSON .....Includes any Company, or Association, or Body of persons whether incorporated or not.

PLEADER .....Includes Vakeel.

COLLECTOR .....Includes officers doing any duties of a Collector of land Revenue.

MAGISTRATE.....Includes officers exercising any of the powers of a Magistrate.

JUDGE .....Presiding Judicial officer in every Civil and Sessions Court, however designated.

DISTRICT .....Local Jurisdiction of the Principal Civil Court of Original Jurisdiction.

DISTRICT COURT ...Such Court includes Sessions Court, Courts of Commissioner, Deputy Commissioner, or any other Court in the Non-Regulation Provinces exercising powers like those of a Commissioner, Deputy Commissioner, or Civil and Sessions Judge.

LOCAL GOVT.....Person authorized to administer executive Govt. in any part of British India where this Act is in force.

HIGH COURT .....Highest Civil Court of Appeal.

BOARD OF REVENUE..Chief Revenue Authority.

II. PLEADERS AND MOOKTEARS.

A. QUALIFICATION OF,

1. High Court to make rules for,

a. Qualification, admission, and enrolment.

b. Fees to be paid for such purposes.

c. Suspension and dismissal.

N. B.—These rules may be varied or added to.

d. The rules published by the High Court are to be found in 5 W. R. Civil Circulars, Nos. 13 and 15, pages 6 and 7; and 6 W. R. Civil Circular, No. 33, page 7. These being matters of detail, have not been abstracted, as examinees under existing rules will not be required to have a knowledge of them.

2. Local Government to appoint examiners to facilitate ascertainment of qualifications, and to make regulations to conduct such examinations.

3. Names of Pleaders and Mooktears are to be enrolled in properly kept books, judicial notice of which shall be taken by the Courts.

B. PRIVILEGES OF,

1. Can practise when duly qualified and enrolled.

N. B.—Pleaders qualified when the Act passed, to be at once admitted and enrolled without examination, and are entitled to plead in the Courts they are qualified to plead in by existing rules.

2. Certificates to be issued to qualified Pleaders and Mooktears, and which may be renewed by District Judge or other specially appointed officer, notice of the same being given to the High Court.
3. Certificates to be engrossed upon Stamp paper to be supplied by applicant.
4. The certificates have a duration of one year, and on renewal, the old certificates to be cancelled and retained by the Judge or other officer signing the renewed certificate.
5. The value of certificates to be,

a. For practising as a Pleader,
- *α*. In High Court, or any Subordinate Court. - Rs. 50
- *β*. In District Courts, Subordinate Courts, and Small Cause Courts. - - - - - - - - „ 25
- *γ* In Sudder Ameens and Moonsiffs' Courts, and in Courts of Asstt. Comrs., Extra Asstt. Comrs, and Tehsildars. „ 15
- *δ*. In Moonsiffs' Courts, or any Court of First Instance not mentioned above. - - - - - - - „ 5

b. For practising as a Mooktear,
- *α*. In High Court, and any Subordinate Court. - - „ 25
- *β*. In District Courts, Subordinate Courts, and Small Cause Courts. - - - - - - - - „ 16
- *γ*. In Courts of Comrs. of Circuit, Magtes. and Sub-Magtes. in Sudder Ameens' and Moonsiffs' Courts, and in Courts of Asstt. Comrs., Extra. Asstt. Comrs., and Tehsildars. „ 8
- *δ*. In Moonsiffs' Courts, or any Court of First Instance not mentioned above. - - - - - - „ 4

6. Duly qualified Pleaders may appear and plead in any Criminal Court, or before any Board of Revenue, or in any Revenue Office within the jurisdiction of the High Court.
7. Duly qualified Mooktears, subject to the condition of their certificates as to the class of Courts in which they can plead, may appear and act in any Civil Court, and plead and act in any Criminal Court within the general jurisdiction of the High Court.
8. Persons admitted as Pleaders or Mooktears in one Court are admissible to practise in other Courts of the same or subordinate jurisdiction.

N. B. This does not apply to Courts established by Royal Charter.

C. RESTRICTIONS ON,

1. Un-certificated persons practising as Pleaders or Mooktears are liable to a fine not exceeding ten times the amount of the stamp required for holding a certificate, and in default of payment, to imprisonment in the Civil Jail for not exceeding six calendar months.
2. Such persons are also declared incapable to recover any fees for professional service during the time they acted without holding certificates.
3. Pleaders or Mooktears convicted of criminal offences may be suspended or dismissed by the High Court.

D. TRIAL OF, FOR UNPROFESSIONAL CONDUCT.

1. By High Court.

   After due enquiry may suspend or dismiss.

2. By Subordinate Court.

   a. The presiding Officer to send to offender a copy of the charge, and notice that on an appointed day the same will be considered.

   b. Such copy and notice to be served on offender ten days prior to day of hearing, when all evidence properly tendered by him, or in his behalf, to be received.

   c. If charge be established, and presiding Officer consider that the offender should be suspended or dismissed, the finding and reasons for the same to be recorded, and a report to be submitted to the High Court, which shall acquit or punish the offender.

   d. If the report be made by any Officer other than the District Judge, it must be submitted through him, who will record his own opinion thereon.

   e. If the report be made by a Magte. subordinate to the District Magte., it must be submitted through him to the Judge after recording his own opinion thereon.

   f. Pending investigation and orders of High Court, the offender may be suspended by Judge or Magte. from practising in his Court.

3. By Board of Revenue.

   a. Enquiry to be made into the charge, and result reported to the High Court, which shall acquit or punish the offender, and send notice of its action to the Board.

   b. Pending notice and investigation, Board may suspend offender from pleading before it.

E. GENERAL PROVISIONS REGARDING,

1. When an offender has been acquitted otherwise than by an order of the High Court, the High Court may call for the record, and pass such order as may be necessary.
2. Dismissed Pleader or Mooktear forthwith to deliver up his certificate to the Court in which he was practising, or to any other duly authorized Court, under penalty of a fine not exceeding Rs. 200 ; in default, to be imprisoned in the Civil Jail for not exceeding three calendar months.

3. If after dismissal or during suspension he practises, he shall be liable to a fine not exceeding Rs. 500, and in default, to imprisonment in the Civil Jail for not exceeding six calendar months.

III. REVENUE AGENTS.

A. QUALIFICATION OF,

1. Board of Revenue to make rules defining the qualifications.

N. B.—The Board's rules are published in Sec. 4, Chap. XII, p. 193 of Mr. Chapman's edition of the rules. [It is a matter of detail which an examinee will not be required to get up under the existing rules of the examinations.]

2. Local Govt. to appoint examiners to facilitate ascertainment of qualifications, and to make regulations for conducting such examinations.
3. Names of Agents to be enrolled in a book to be kept by the Secy. to the Board, or other duly authorized officer.

B. PRIVILEGES OF,

1. Can practise, when duly qualified, in the Courts his certificate authorizes him to.
2. May be enrolled, on application, in the office in which he shall ordinarily desire to practise.
3. May practise in all other Revenue offices within the limits of the Territory under the Board of Revenue in which enrolled.
4. Certificates to be engrossed upon stamp paper to be supplied by applicant, and shall be in prescribed form.
5. Duration of certificates is one year, at expiry of which they may be renewed, the old certificates being cancelled and retained by Collr. or other duly authorized officer, and notice of the same being given to the Board.
6. The value of stamps to be, for appearing before,

α.	Board of Revenue, or any subordinate office. - -	Rs. 15
β.	Comr., or subordinate office to Comr. - - —	„ 10
γ.	Collr., or subordinate office to Collr. - - -	„ 5

C. RESTRICTIONS ON,

1. Pleaders, or uncertificated persons not duly authorized, cannot act as Agents before the Board or any subordinate office without certificate.
2. A renewed certificate to such persons to be signed by Secy. to the Board, or by District Collr., or by duly authorized officer.
3. Agents convicted of criminal offence may be suspended or dismissed by the Board.

D. TRIAL OF, FOR UNPROFESSIONAL CONDUCT.

1. By Board of Revenue

α After due enquiry may suspend or dismiss.

2. By Subordinate Office.
   - *a.* Presiding Officer to send copy of the charge and notice of day of hearing to the offender.
   - *b.* Such copy and notice to be served on offender ten days prior to day of hearing, when all evidence properly tendered by him or on his behalf to be received.
   - *c.* If charge be established, and presiding Officer consider that the offender should be suspended or dismissed, the finding and reasons for the same to be recorded, and report submitted to the Board if the offender be a Revenue Agent, or to the High Court if offender be a Pleader.
   - *d.* If the presiding Officer be subordinate to the Comr., the report to be submitted through the Comr. who shall record his own opinion thereon.
   - *e.* The High Court in the case of a Pleader will notify its action to the Board.

E. GENERAL PROVISIONS REGARDING,

1. When an offender whether a Pleader or Agent has been acquitted otherwise than by an order of the High Court or Board, the Board may call for the record and pass such orders as may be necessary.
2. When an Agent who is also a Mooktear has been dismissed or suspended by the Board, the Board to send a report of the case to the High Court, whereupon such Court shall make any order it may consider necessary.
3. Pleader or Mooktear when also practising as Agent if suspended or dismissed to give up certificate.
4. Dismissed Agent to deliver up certificate to Board or other duly authorized Officer under penalty of a fine not exceeding Rs. 200; in default, to imprisonment in the Civil Jail for not exceeding three calendar months.
5. Unqualified persons practising as Agents are liable to a fine not exceeding Rs. 200; in default, to imprisonment in Civil Jail for not exceeding three calendar months.
6. Such unqualified persons cannot recover fees for professional service.
7. Persons authorized by General or Special powers of attorney may appear as agents if,
   - *a.* Such power be held from employer.
   - *b.* Sanction to such procedure be accorded by Board or other duly authorized officer.

   N. B.—(1) The sanction may be revoked or suspended at any time.
   (2) Such persons are liable to same penalties as regular Agents.

IV. REMUNERATION OF PLEADERS AND AGENTS.

1. To be fixed by High Court and Board respectively, the same being published in the Official Gazette.

   N. B.—Does not apply to persons authorized to Act under general or special power of attorney.

2. Clients can make private arrangements as regards fees, but such arrangements need not be specified in the Vakalutnama or Mooktearnama.

N. B.—Enforcement of these agreements to be by regular suit.

V. MISCELLANEOUS PROVISIONS.

1. Suitor may appear and act in behalf of any co-suitor.
2. In Criminal Courts, defendants may employ any person to assist them with the permission of the Judge or Magte.
3. Rules for ascertainment of qualifications, and all variations and additions, to be published in three consecutive numbers of the Official Gazette.
4. All rules published by a High Court not established by Royal Charter, before publication, to be submitted for approval to Local Govt.
5. Fines are subject to revision by the High Court or Board of Revenue.
6. Pleaders practising when the Act comes into operation and wishing to be enrolled under this Act may apply to the Court in which practising.
7. Applications made to a Court subordinate to the High Court shall be forwarded to the High Court.
8. High Court can order enrolment authorizing the Judge, if necessary, to grant certificates.
9. Applications for enrolment, made by Pleaders practising in a Court subordinate to the District Court, to be forwarded to High Court through District Judge.
10. This Act, excepting the provision regarding private arrangements of fees between clients and their professional advisers, does not apply to Advocates, Vakeels, and Attorneys-at-law, admitted and enrolled by any High Court under Letters Patent by which the Court is constituted.

N. B.—1. High Court can make rules for qualification, admission, enrolment, suspension, and dismissal of Mooktears practising on the Appellate side of the Court.
2. Can prescribe penalties for practising contrary to such rules.
3. Can vary such rules and penalties.
4. Can fix and regulate fees payable on all proceedings on Appellate side of the Court by a party in regard to the fees of his adversary's Vakeel.
5. Such rules, penalties, and fees to be published in three consecutive numbers of the Official Gazette.

11. Persons enrolled as Advocates and Vakeels in a High Court constituted under Letters Patent, can practise in any Court other than a High Court in India on whose Roll they are not enrolled, or in any such Court under permission from such

Court, and in any Revenue Office, subject to the rules as regards the language in which the Court or Office is to be addressed.

N. B.—Practising in the original jurisdiction of the High Court is not allowed.

12. Attorney of a High Court may plead in any Court not a High Court established by Royal Charter, and in any Revenue Office.

CIVIL & REVENUE PROCEDURE.

ACT V OF 1863, B. C.

I. DEFINITION.

JUDGE.....Presiding Officer of every Civil and Revenue Court however designated.

II. PEONS.

A. APPOINTMENT AND REGISTRATION OF,

1. Appointments to be made by the Nazir subject to the approval of the Judge, and in case of a Small Cause Court by the Clerk of the Court.
2. Appointments to be registered in the Court with name of peon, his age, place of abode, father's name, and date of appointment.
3. Judges to fix the number of peons required for service and execution of processes.
4. Sub Judges to fix number of peons for their Courts with approval of Zillah Judges.

B. EMPLOYMENT OF,

1. Only registered peons to be employed.
2. Unregistered peons can only be employed with the special leave of a Court, such Court recording reasons for granting such permission.

C. DRESS OF,

To have an uniform belt and plate, on which is to be inscribed the Court to which the peon belongs, and the number of the peon in the Register.

D. REMUNERATION OF,

1. By fixed salaries, or,
2. By fees,

} to be fixed by Govt.

III. PROCESSES.

1. Cost of serving or executing processes shall be fixed by Judge and Collr. of each District, regard being had to the distance at which service or execution is to take place from the Court issuing the process.
2. A table in English and in Vernacular Language showing amount chargeable for service and execution to be exhibited in a conspicuous place of the Court House.

3. Processes issued to have endorsed thereon,
   - *a.* Name of peon deputed.
   - *b.* Time within which peon should certify service or execution.
   - *c.* Amount payable for service or execution.
   - *d.* Date of payment.

   N. B.—Endorsement to be signed by the Nazir or Clerk of the Court.
4. Moneys received for service or execution to be credited to the Bengal Govt., and shall form a fund for paying salaries or fees of peons.
5. Surplus fees to be disposed of by the Bengal Govt.
6. Moneys received into, and paid out of, Court to be duly accounted for, and extracts of the accounts to be sent to the Bengal Govt. at stated times and in prescribed forms.
7. Processes under this Act to be considered processes under Sec. 188, of the Civil Procedure Code, and under Sec. 2, Act XXIII of 1861.

NOTE.—The rules issued under this Act for the Civil Courts are not necessary to be studied.

For an abstract of Board's Rules, Vide p. 68 heading IV, "Service of Processes". (Boards Rules Chap. XII).

MISCELLANEOUS RULES

OF THE

BOARD OF REVENUE.

CHAPTER II.

BUDGET AND MISCELLANEOUS TREASURY.

I. OBJECTS OF BUDGET AND AUDIT SYSTEM.

1. To ascertain before-hand the probable requirements of the public service and the probable resources available to meet them.
2. To enable the Govt. of India to review and provide for necessary wants and to effectually check subsequent expenditure.

II. ESTIMATES.

A. GENERALLY.

1. To be submitted to Board in duplicate.
2. To be prepared annually and submitted through the head of each department to Local Govt., and eventually to Govt. of India.

B. BY DISTRICT REVENUE OFFICERS.

1. To be drawn up in prescribed forms.
2. To be submitted to Comrs. early in September of each year. Comrs. to submit these with their own to the Board of Revenue on or before 30th September.
3. If estimated receipt or charges exceed or fall short by 5 % after comparison either with estimates of past or current year, as the case may be, careful explanation to be given.
4. Separate sheet of explanations to be submitted with estimates.
5. To specify,
   - *a.* Sums expected actually to be received and disbursed during the year irrespective of time for which due.
   - *b.* Circumstances tending to increase or decrease receipts or disbursements.
   - *c.* Accurate calculation (as far as possible) of eventual out-turn.

C. OF REVENUE.

1. To be compared with actual result of past year and estimate of current year.
2. Demand for items entered in return No. X due during the year to be entered, unless the collections will probably be more or less than the demand.

3. Receipts from grants made under old rules to be entered under "instalments of payments on account of Grants of Waste Land or Rent of Grants."
4. Sale or Redemption proceeds of land under Waste Land rules, and payments for redemption of petty estates, appear in "Public Debt" estimates, and should not be submitted to Board.
5. Gross proceeds from sale of opium for local consumption to be entered, credit being given to Opium Department for cost of production.
6. Interest connected with the local service, and interest on unpaid portion of purchase or redemption money of Waste Land to be estimated.

D. OF EXPENDITURE.

1. To be compared with estimates of current year only.
2. Grants, not expended within Financial year, lapse.
3. Any sanctioned charge not expected to be disbursed within current year, to be provided for afresh.
4. Unsanctioned charges for salaries, establishments, and allowances of a fixed character not to be entered.
5. For contingencies, provision to be made for average expenditure of the last three years, if less be required, reduction to be made, and if more, a full explanation to be given.
6. Pensions not to be included.
7. Substantive pay of every office (irrespective of Officer) to be entered, acting allowances not being counted.
8. Salaries of officers employed in two departments, to be shewn in Revenue Budget.
9. Difference to be kept up between "office" and "other" contingencies.

III. EXTRA BUDGET GRANTS.

1. To be applied for in prescribed form.
2. Not to be applied for except to meet sanctioned expenditure.
3. Submission of Supplementary Budgets to be avoided.

IV. POWERS OF DIFFERENT AUTHORITIES UNDER BUDGET SYSTEM.

A. GOVT. OF BENGAL.

Can vary distributions made provided that,

1. Alterations be reported with details to Govt. of India.
2. Salaries of officers appointed by Govt. be neither altered nor re-distributed without previous sanction of Govt. of India.
3. General rates of pay or allowances be neither altered nor charge incurred, pledging Govt. beyond the year to which estimate relates, without previous sanction of Govt. of India.

4. Rules regarding control by Govt. of India over pensions and superannuations be not interfered with.

B. BOARD OF REVENUE,

Can sanction transfers of charge from one detail of a section to another of the same section.

V. CURRENCY NOTES.

1. To be received freely in payment of Govt. dues, and to be issued in exchange for silver, or in payment of Govt. dues, or in exchange for notes of the same circle but of different values, but not in exchange for cash at Surplus Treasuries.
2. Not to be forced in lieu of silver on parties receiving money.
3. To be cashed freely on demand, except when demand of silver is such, that it cannot be met without serious inconvenience.
4. To be indented for from Accountant General.
5. Small notes to be freely supplied to Treasuries, but reasonable cause to be given for indents of notes of large value.
6. Not to be exchanged for cash at Surplus Treasuries to meet local demands.
7. Not to be returned to Presidency or remitted to any other Treasury without directions of Accountant General.
8. When remitted, left hand halves to be sent at first, and right hand halves retained till left hand halves have been acknowledged.
9. On despatch of first halves, notes are to be entered as registered, and entered in accounts as received.

   N. B.—Register to be kept in prescribed form.

10. Separate series of entries to be for notes of different values.
11. An abstract register of each day's transaction and return of Receipts and Issues to be kept.
12. In cases of entries "from other Treasuries" "to other Treasuries," the following particulars to be entered on reverse of Return.

    a. Name of Treasury to which despatched.
    b. Do. from which received.
    c. Date and amount of each remittance.

13. To be kept in systematic order in a separate tin or iron box, within double locked treasure chest (notes of each value being tied separately together).
14. Limited supply of small values to be left in Treasurer's charge for current purposes.

VI. MONEY ORDERS.

1. Agent to be appointed by Collr. subject to confirmation of Financial Department.
2. Ordinarily Agent to be Treasury Clerk.

3. Agent to find bond for Rs. 500, and security of one or more respectable parties.
4. Collr. has the option of declining the issue of a money order, but cannot decline to pay any order; if, however, the amount drawn becomes inconvenient to pay, report to be made to Controller and Accountant General.
5. Agent's balance not to exceed Rs. 500, and may be fixed at a less sum, in which case Controller must be informed; sums in excess of Rupees 500, to be paid into the Treasury at once.
6. Agent's balance to be deposited every evening in the Treasury in a sealed bag, which the Collr. may at any time open and examine.
7. Treasurer to give a receipt for the bag at night, and take a receipt in the morning.
8. Agent's real balance to be handed to the Collr. before close of Treasury on the last open day of each month.
9. Collr. to supply funds in even hundreds of rupees to the Agent, taking an attested duplicate receipt for transmission to Controller.
10. Small money to be given to Agent in change, on requisition.
11. A Return in prescribed form to be made to Controller on 1st of each month.
12. Collr. to keep Accountant General informed of working of the system, and report to him if it affects the cash balances to any practical extent.
13. Collr. to exercise a general control over the Agent, and to suspend him and appoint a substitute if necessary, reporting reasons to Controller. If substitute cannot be found, Collr. to carry on the duties himself.
14. Advices and other correspondence of Agents when despatched by post to bear Service labels.

NOTE.—Collr. in this Section includes a Treasury officer.

VII. REMITTANCES.

1. Orders to be acknowledged by return of post, and carried immediately into effect, and should the remittances be delayed beyond two days, cause of delay to be reported to Accountant General.
2. Despatch to be immediately charged in the account, notice being given to Accountant General.
3. Collrs. and Treasurers are responsible for contents of treasure boxes. Remitting Collr. to satisfy himself of contents of box before despatch.
4. To be packed in boxes of well seasoned wood, which are to be covered with gunny cloth, and sealed and screwed and bound with hoops, and rivetted to each other where they cross.

5. Each box to contain five bags of Rs. 1000 each, and is to be numbered.
6. The boxes and gunny coverings to have distinctly written on them,
   a. Name of despatching Treasury.
   b. Do. receiving Do.
7. A ticket to be put into each box and bag, stating denomination, tale, and value of contents.
8. Boxes designed for water conveyance, or having to cross a stream, should have attached a buoy of unsplit bamboo about 3 feet in length, and not less than 9 inches in circumference, with a rope at least 20 cubits in length, one end being fastened to the box, and the other to the buoy. This rope should be loosely coiled with the buoy upon the box; the length of the rope should be proportionate to the depth of the rivers over which the boxes will have to pass.
9. Every separate box to be weighed and sealed at time of despatch, and weight entered in the Invoice.
10. A similar weighment to be made on receipt from another district, whether consigned to the Receiver's Treasury or to another *vid* his.
    N. B.—Result of weighment to be entered in the receipt given to delivering officer.
11. Weighments to be also made when boxes are despatched by steamer.
12. Escort officer is responsible for preservation and safe delivery of boxes, untampered with, and with seals unbroken, and should refuse to take charge of boxes not properly packed.
13. Three days clear notice to be given of despatch of Police guard deputed in charge of Treasure, requiring relief to Supdt. of District where relief is to take place.
14. A receipt in prescribed form to be given by escort officer, and one also to be given to him.
15. Escort officers are to be careful that the buoys are kept attached to their respective boxes, and that the ropes are not entangled or wound about the boxes.
16. Officers in charge of intermediate Treasuries, should satisfy themselves personally of the good condition of the boxes, forwarding them to their destination with note of their observations.
17. If fraud be suspected, the boxes should be opened and examined forthwith in presence of Treasury officer, and if possible of the escort officer, and if any deficiency be discovered, strict enquiry to be made and result reported to the Remitting officer, and to any officer who may have forwarded remittance intermediately, and to office of Account direct.

18. Immediately on arrival of remittance, a gross weighment will be made, and the contents of each box or bag will be passed into another and weighed.
19. The Treasure to be kept in separate chests, and distinct from other Treasure, under joint keys of Collr. and Treasurer, till regularly examined, and brought to account, and when found correct, receipt to be granted to Remitting officer.
20. On arrival of Treasure, notice to be given to Accountant General, and when brought to account, remittance roll to be returned to him.
21. Treasurer of Remitting Treasury is liable for all deficiencies of out-turn and is entitled to any surplus out-turn, except in event of difference between nominal and real value of coins, which is allowed to be a set off against deficiency occurring in remittance, such adjustments being sanctioned by the Comr.
22. Treasurer may send an agent at the public expense to be present at examination of remittance, such expense being disbursed under Comr's. orders.

N. B.—This should be rarely done.

23. Remittances of uncurrent coins to Calcutta by private steamers to be consigned to Comr. of Police, who will depute a guard to escort the same from the steamer to the Mint, notifying probable time of arrival.
24. Plugged and counterfeit coins to be cut in half in presence of Treasury Officer, and should not be entered in the Accounts except on the personal responsibility of the Treasurer.

N. B.—1. Above rules to apply to money sent from Central to Subordinate Treasury, or to any officer in the Interior, and *vice versâ*.
2. Money so sent to be securely packed in sealed boxes.
3. Receipt to be taken from escorting officer.

VIII. CHARGE OF TREASURY.

1. May be transferred to Asstt. or Dy. Collr., provided in case of a Native Dy. Collr. he understands English well.
2. Not to be placed in charge of an officer until he has been thoroughly instructed in the Treasury Rules, the Comr. on sanctioning transfer of charge being careful to see to this.

N. B.—Such transfer of charge does not absolve Collr. from responsibility, and he is therefore to examine and certify amount of cash balance every month.

3. Treasury officer cannot draw Bills on other Treasuries until his power to do so has been notified in the Calcutta Gazette under the Comr's. signature.

4. If Collr. cannot personally examine and certify to amount of Cash Balances he may delegate his power to any officer, giving an explanation of the cause thereof.

N. B.—Physical inability is the only recognized excuse a Collr. may plead for neglect of this duty.

5. Money exclusively in Treasurer's charge to be weighed or counted at monthly examination, and some of the bags under double lock opened at random and examined.

IX. TREASURER.

1. To be entrusted with a limited amount not exceeding Rs. 5000.
2. To have a joint key with Collr.
3. Is responsible for any disbursements made by him without an order of payment even with Collr's. sanction; and also for loss by receipt of light weight or uncurrent rupees.
4. Cannot receive public money except at the Treasury on pain of immediate dismissal.
5. Cannot receive private cash or valuables for deposit in Treasury.
6. To appoint his own subordinates.
7. To be divided into three classes on salaries respectively of Rs. 100, Rs. 80, and Rs. 65, finding security respectively of Rs. 20,000, Rs. 15,000 and Rs. 10,000.

X. COLLECTORS.

1. Personally responsible for all orders of disbursements of cash or stamps.
2. To take charge of Church plate sent by Chaplains for safe custody.

XI. MISCELLANEOUS.

1. Rupees which have lost more than Rs. 2 % to be received as bullion by weight in satisfaction of Govt. demands without seignorage charge.
2. Copper coin to be legal tender only for fraction of a rupee, and is not to be received in larger quantities.
3. If inscription on copper coin be illegible, it is to be sent to the Mint.
4. Sub-divisional Treasuries to be constantly supplied by Collrs. with copper coin, which will be available free of all charge.
5. District collections not to be received in copper, but a charge of one or two pice in the rupee may be made for converting copper into silver, the gross amount being credited, and the loss by exchange debited in Collrs'. accounts, the Board's sanction previous to allowing such charge being taken.
6. Officers receiving advances or entrusted with public money are held responsible for any loss or theft of the same, while

in their immediate custody or from a Police station, unless it can be clearly shown that all reasonable precaution was taken by them.

7. Every Subdl. officer should be at his Head Quarters between the 1st and the 7th of the month for giving out pay, stamps, and opium ; and once again, if possible, during the month, the Treasury being absolutely closed during his absence (which should be reported to the Collr.) when no business connected with the Treasury should be done.

CHAPTER III.

CIVIL SUITS.

I. DUTIES OF,

A. GOVT. PLEADERS.

1. On receiving summons of an action against Govt. to note date of receipt, and send it with copy of plaint to Collr.
2. On receiving instructions from Collr. to prepare draft answer or draft plaint, to note date of receipt, and at once prepare the paper, and send it to the Collr.
3. On receiving instructions from Collr. to apply for extension of time to file answer to a plaint, to note date of receipt, and inform Collr. of result of application.
4. On the filing of a reply by a defendant in a Govt. suit, to send copy of such reply and abstract of any evidence supporting such reply with his own opinion as to the legal bearing of the reply to the Collr.
5. On receiving instructions from Collr. for appearance to prosecute any case, to note date of receipt, and at once move the Court to enter his authority for appearance.
6. On receiving instructions from Collr. to file any plaint, reply, statement, or other papers, to note date of receipt, and at once comply, advising the Collr. of having done so.
7. When a final order has been passed by any Court in any case in which Govt. is a party, whether favorable or unfavorable, to send at once copy of order to Collr., and simultaneously report to Legal Remembrancer the nature of the decision.
8. If a final order of a Court be unfavorable to Govt., and it be decided to prefer an appeal thereupon, to prepare draft memo. of appeal, and submit it with final order to Collr. If no appeal be considered necessary, to submit a report to the Collr.

9. When notice of appeal having been preferred by opposite party is served, to note date of receipt and send it with copy of memo. of appeal, and memo. of argument proposed to Collr.
10. On receiving instructions to apply for authenticated copies of decrees, orders, or any other papers, or to serve notice of day of hearing of appeal on a Respondent, to note date of receipt, carrying out the instructions, and in case of delay to report steps taken.
11. To take instructions from Collr,
    a. On the passing of any interlocutory orders.
    b. On the filing or answering of any petition.
    c. On any particular instructions being requisite.
12. On any decree or order becoming final absolutely to give information thereof to the Collr.
13. On receiving instructions to make satisfaction, or take out execution, of a decree, to note date of receipt, and to carry out instructions.
14. To report periodically steps taken to realize Govt. decrees.
15. Responsible for observance of laws in filing, subscribing, and verifying plaints, and other papers, and generally in technical matters.
16. To keep a regular and intelligible diary of all important transactions in Govt. suits, and, when so directed, to submit for inspection of the higher authorities.
17. To inform Collrs. of matters connected with conduct of suits, and to consult with them thereon when necessary.
18. Responsible for neglect of duty, and for carrying out instructions issued.
19. To appoint on his own responsibility Pleaders in Moonsiffs' Courts not situate at Head Quarters of the District.
20. To represent two or more officers of Govt., parties to the same suit, receiving one regular fee except when it is necessary to appoint more than one Pleader.
21. To receive a fee proportionate to his labor out of the single fee charged when a case is conducted partly by one Pleader and partly by another.
22. To receive a per centage on amount of outstanding Govt. dues recovered by his exertions.
23. To be appointed in Districts by Govt. on the nomination of the Revenue Board in consultation with Collr., Comr., and Legal Remembrancer, and in the High Court also by Govt. on the nomination of the Legal Remembrancer in consultation with the High Court and the Board of Revenue.
24. Are subordinate to Collrs., Opium Agents, Executive Engineers, and other Govt. officers entrusted with same powers as Collr. for conducting Govt. suits.

25. To make certain prescribed returns, and to submit Annual Returns to Legal Remembrancer through Collr., not later than 1st May of each year.
26. To apply for leave of absence to Collr.
27. To defend Public officers in suits brought against them, but not in their individual capacity.

B. COLLRS. AND OTHER OFFICERS WITH SIMILAR POWERS.

1. On receiving summons and plaint of an action against Govt., to note date of receipt and ascertain facts of case.
2. To send the following papers to Comr. if of opinion that the case should be compromised.
   - *a.* Summons and plaint.
   - *b.* A memo. in prescribed form regarding the case.
   - *c.* Circumstantial report of facts of case.
   - *d.* Statement of reasons for, and terms of, compromise recommended.
   - *e.* Originals or copies (if originals cannot be sent) and abstracts of all papers materially bearing on or elucidating the case.
   - *f.* Translation of the plaint.
3. To return following papers to Govt. Pleader for preparation of draft or answer if of opinion the case should be defended, fixing a time for the submission of the draft.
   - *a.* Plaint.
   - *b.* Statement of facts of case.
   - *c.* Material documents.
4. On receipt of draft answer from Govt. Pleader, after noting date, to send following papers to Comr., duplicates being sent to Legal Remembrancer when his opinion is speedily required.
   - *a.* Memo. in prescribed form regarding the case.
   - *b.* Copy and translation of plaint.
   - *c* Circumstantial report of facts of case.
   - *d.* Originals or copies (if originals cannot be sent) and abstracts of all papers materially bearing or elucidating the case.
   - *e.* Copy and translation of reply.
   - *f.* Opinion on the case.
   - *g.* Abstract of argument proposed to support the case.
5. When wishing to file a suit for Govt. to prepare statement of facts of case, and send it with all material documents to Govt. Pleader for preparing draft plaint.
6. On receiving back the plaint, to note date of receipt, and send the case with following papers to Comr.
   - *a.* Memo. in prescribed form regarding the case.
   - *b.* Copy and translation of plaint.
   - *c.* Circumstantial report of facts of case.
   - *d.* Originals or copies (if originals cannot be sent) and abstracts of all papers materially bearing on or elucidating the case.
   - *e.* Opinion on the case.
   - *f.* Abstract of argument proposed to support the case.
7. On receiving copy of reply of defendant in a suit filed by Govt., to note date of receipt and send the papers to the Comr. with his own opinion.

8. On receiving Comr's. orders to file plaint, reply, petition or appeal, or the like, to send the papers to the Govt. Pleader, furnishing him with authority to appear on behalf of Govt.
9. On receiving copy of final orders in any case in which Govt. is a party,
   - *a.* To ascertain that a report has been sent to Legal Remembrancer.
   - *b.* To note date of receipt of copy.
   - *c.* To report to Comr. on merits of case as soon as possible.
   - *d.* To transmit Memo. of appeal to Comr. whenever an appeal should, in the Collr's. opinion, be preferred.
   - *e.* When appeal will not lie, to state opinion to Comr. giving reasons for such opinion.
10. To instruct Govt. Pleader to apply for extension of time to file any answer, &c., for good and sufficient cause or in order,
   - *a.* To obtain fuller information of facts.
   - *b.* To procure documents or other evidence.
   - *c.* To get Comr's. and Legal Remembrancer's opinions.

   N. B.—1. Such instructions to be given immediately after notice and may if necessary be repeated.
   2. If extension be refused, Govt. Pleader on Collr's. instructions will file the answer Collr. thinks best, a report of the same being sent to the Comr.
11. On receiving information of the preferring of an appeal in any case in which Govt. has not appealed, to note date of receipt of information and report to the Comr., submitting,
   - *a.* Copy of Memo. of appeal.
   - *b.* Draft of instructions proposed for defence.
12. On receiving notice of date of hearing of an appeal by Govt. in the High or District Court, to direct Govt. Pleader to serve notice on Respondent.
13. On receiving notice of any final order regarding satisfaction or execution of decree, to note date of receipt, and to issue the necessary instructions to the Govt. Pleader.
14. To exercise close supervision over the Pleader's proceedings in regard to the above, and require him to explain any marked want of progress in realizing any Govt. dues, reporting any negligence of duty on the Pleader's part to the Legal Remembrancer through the Comr.

   N. B.—Sale of Civil Suit decrees forbidden.

15. Responsible for,
   - *a.* Facts of all cases.
   - *b.* Due observance of laws in force regarding preparation, subscription, and verification of plaints, answers, petitions of appeal, &c.
   - *c.* Filing documentary evidence in Court.
   - *d.* Any unnecessary delay.
   - *e.* Any inattention to rules prescribed for guidance.
   - *f.* Any failure or pecuniary loss in Govt. cases arising from neglect or inattention.

16. On receiving information of the final abandonment, of any contest, to inform Court executing decree that moneys payable to its order are held in deposit unless, it be otherwise directed.
17. Not to grant copies of correspondence between Govt. officers without Board's orders.
18. To recommend to Comr. the appointment of an additional Pleader, and the award of a higher fee than ordinarily given, when it is necessary,
    a. To appoint an additional pleader.
    b. To adopt pleadings involving several lines of defence or separate (different) answers.
19. To avoid hearing, either as a Court of First Instance or of appeal, any suits he may have to try.
20. To make over to any Asstt. or Dy. Collr. any suit or proceeding which he is likely to decide.
21. Where there is no Govt. Pleader, to select any Pleader of the District to conduct Govt. or Court of Wards' suit, reporting to the Legal Remembrancer.
22. Where there is no enrolled Pleader of any kind, to recommend for Govt. sanction through Legal Remembrancer any person to act as "Recognized Agent" under Secs. 16 and 17 of Act VIII of 1859.
23. To be guided generally by these rules, and by special instructions (cl. 2 to 4 in heading II p. **36**) hereafter noticed,
    a. In Court of Wards' cases.
    b. In cases connected with any property managed by Public officers.
24. To enter in Cash Account all expenses for Civil Suits as "On account of Law charges". Items not exceeding Rs. 500 to be included in ordinary monthly contingent bills, and items exceeding Rs. 500 to be sent through Comr. and Legal Remembrancer for sanction by Board.
25. To keep Register (No. 31) of decrees with damages, interest, and costs obtained by Govt.
26. To submit in prescribed form certain Returns to Legal Remembrancer.
27. To distribute percentage awarded for outstanding dues realized among the following persons, proportionately to the share of exertion made by each person.
    a. Govt. Pleader.
    b. Collectorate Nazir.
    c. Record keeper.
28. To report vacancy of Govt. Pleader's office to Comr. mentioning names and qualifications of candidates for the vacancy.
29. To send to Legal Remembrancer application for leave of absence by Govt. Pleader, stating whether the leave should be

granted or not, and recommending a substitute.

N. B.—Govt. Pleaders are allowed yearly one month's leave of absence without forfeiture of pay if suitable arrangements can be made to conduct Govt. cases during absence. Privilege leave cannot be granted when a substitute has to be appointed.

30. In recommending removal, or suspension, or other punishment on Govt. Pleader, to submit to Comr,
    a. Substantial report of facts of case.
    b. Reasons for punishment recommended.
    c. Papers necessary to support the charge.
31. To appoint another Pleader to conduct a suit, when the Govt. Pleader is disqualified to do his duty from the following causes, and submit a report of the same to the Legal Remembrancer.
    a. Interest in the suit.
    b. Relationship to the parties.
    c. Other similar causes.
32. To make references to Legal Remembrancer, in all cases of doubt, regarding course to be followed on the passing of Interlocutory orders by any Court.

N. B.—Pleader's expenses in copying papers required in Legal proceedings to be passed by Comr.

C. COMRS. AND OFFICERS WITH SIMILAR POWERS.

1. On receipt of all papers from Collr. mentioned under heading B, *ante*, to note date and send them on to Legal Remembrancer, stating his own opinion.
2. On receipt of such papers from Legal Remembrancer, to send them to the Collr. with all necessary instructions.
3. To sanction disbursement of Law charges for carrying on suits up to Rs. 500, and payments ordered by decrees of Courts, and also adjustment of advances for Law charges which have become irrecoverable.
4. To call for explanation as to delay in adjusting Law charges or submission of returns, and send the same to Legal Remembrancer with his own opinion.
5. To submit to Board through Legal Remembrancer any case which he thinks should be defended by a Public Servant in his private capacity.

D. LEGAL REMEMBRANCER.

1. To plead in the High Court, Appellate side, in Civil and Criminal cases.
2. To exercise general control in all cases to which Govt. is a party, in all Civil Courts except on the original side of the High Court.
3. To call for explanations, reports, &c., (when necessary) from all Govt. officers in regard to cases under his management.
4. To return all papers received from Comr. with such remarks

as may be necessary when concurring with Comr., and if differing, to submit the case for the final orders of the Board.

5. To conduct under control of Board all petitions, appeals, applications, and other such proceedings in the High Court.

N. B.—Opinions and orders of Legal Remembrancer final,

a. In dividing fees between two Pleaders where cases are conducted partly by one and partly by another.

b. In granting leave of absence to a Govt. Pleader.

c. When confirming Collr's. nomination of a Pleader to conduct a suit when the Govt. Pleader is disqualified from conducting the same.

d. On references in regard to Interlocutory orders of Courts.

6. To transmit to Local Govt. result of communications with High Court and Board regarding the vacancy of High Court Govt. Pleader's office.

.7 To report to Board for orders whenever it may be necessary to punish a District Govt. Pleader by suspension exceeding three months.

N. B.—Orders of Legal Remembrancer suspending a District Govt. Pleader for not exceeding three months are final.

8. To obtain Board's sanction to effect compromises of claims exceeding Rs. 500.

9. To make certain Returns.

10. To submit for orders of Board any case which he considers should be defended by a Public Servant in his private capacity.

11. At close of year to make abstract of collections of outstanding dues to Govt., showing,

a. Amount of dues outstanding at close of previous year.

b. Amount collected during present year.

c. Balances due.

d. Percentage which Collections bear to outstandings.

12. To set apart up to 20 % on collections, distributing the same rateably among the Govt. Pleaders, Collectorate Nazirs, and Record-keepers who have been most instrumental in making collections, and in proportion to their instrumentality, but only in those districts where the collections have borne the ratio of not less than Rs. 50 % to the outstandings.

13. To mention the names, in Annual Report, to Board of those Collrs. who have been punctual in submitting complete Reports, Returns, &c., and also of those who have discharged their duty negligently and purfunctorily.

14. To mention, in Annual Report, the names of such Govt. Pleaders as have conducted their duties well or ill.

15. To employ other than Govt. Pleaders in the High Court on press of business.

16. To make selection and preparation of papers for appeal to the Privy Council in Wards', and other cases.

17. To receive direct enquiries on questions of law by Heads of Departments.

E. BOARD OF REVENUE.

1. To pass orders in matters referred to them, such orders being final.
2. To inform Legal Remembrancer, for communication to Govt., the name of a Pleader to fill up any vacancy in the office of Govt. Pleader of the High Court.
3. To nominate a District Govt. Pleader (when office is vacant).
4. To punish District Govt. Pleaders.

N. B.—1. If punishment be not dismissal, orders are final.
2. If dismissal, report to be made to Govt.

5. To sanction disbursements for compromises and remissions due to Govt., under decrees of Courts, which are irrecoverable consequent on the proved insolvency of the debtor.

II. MISCELLANEOUS.

1. Public Officer to be left individually to defend any suit brought against him in his official capacity.
2. All the above rules applicable to,

a. All suits connected with Opium Deptt.

Exceptions,

1. Opium Agent to correspond direct with Legal Remembrancer.
2. Legal Remembrancer to report to Board for orders.

b. All suits belonging to Court of Wards, or connected with property under the management of any Public Servant.

Exceptions.

1 In preparation of pleadings where the issue is on a matter of fact only, pleadings do not require sanction of Comr. and Legal Remembrancer.

2. In preparing such pleadings and appointing a Co-Pleader, Collrs. to consult Managers of Wards' Estates, and if Managers desire it, orders of Comr. and Legal Remembrancer to be obtained.

3. Instead of mere authority to Govt. Pleaders to enter appearance, Collr. to execute a Power of Attorney on the usual Stamp paper.

3. Plaints for Wards to be drawn up in the name of the Court of Wards, and in suits against Wards where the Manager, Naib, or Gomashta has been made the nominal Defendant, the Courts of Wards' name to be substituted, and a similar action to be taken in all suits brought before the estate came under Court of Wards.
4. Appeals to Privy Council in which Court of Wards is concerned require the Board's sanction, and appeals in which Govt. is concerned that of Govt., such sanction being obtained by Legal Remembrancer through Board.
5. In any district in which the chief Executive officer is also the Judicial officer through whose Court all cases must pass, Govt. and Court of Wards cases to be prepared by a subordinate officer, who must not adjudicate upon such cases.

6. In suits in which Govt. interests are concerned, the Govt. to prosecute its claims irrespective of interests of others, and guarantees of costs from such other parties are not to be accepted.
7. Copies of judgments and orders in cases in the Civil Court to which Govt. is a party, to be given unauthenticated, and on plain paper, to the Govt. Pleader.

   N. B.—Inapplicable to Court of Wards' cases.
8. In Non-Regulation Districts where the Head of the District exercises both Revenue and Judicial powers, the Asstt. to such officer to prepare pleadings in all Govt. suits in consultation with the District Pleader, or with a Pleader selected from the Local Courts as the case may be, and send such pleadings to Legal Remembrancer through Comr., for orders and instructions.

   N. B.—A case should not be made over for trial to an Asstt. which he has previously prepared.

CHAPTER VI.

EXECUTIVE AND MINISTERIAL OFFICERS.

I. EXECUTIVE.

A. ASSTT. COLLRS.

1. To be employed during cold weather entirely upon revenue duties in the interior, taking up such criminal duties in the neighbourhood of the place where encamped as will not interfere with their revenue duties, and also doing settlement, and other duties.
2. Control to be exercised over them by Comrs. and Collrs.
3. To examine and attest Periodical returns despatched from a Collr's. office.

B. UNCOVD. DY. COLLRS.

1. To be addressed as Esquire, Roy Bahadoor, and Khan Bahadoor according to nationality.
2. Forbidden, on pain of dismissal or removal to,
   - *a.* Employ or retain on their Establishment any private creditor or relative, dependent, or surety of such creditor.
   - *b.* Borrow money, or be in debt to any land holder in the district or division to which their authority may extend.
   - *c.* Take a farm of any estate borne on the Towjih in, or belonging to a Ward of, the district in which employed.
   - *d.* Purchase lands at public sales held by the Collr., or to hold land in the district in which employed.
   - *e.* Engage in trade in the district in which employed.
3. Control over them by Collr. to be close, constant, and personal.
4. Not to be employed on trifling duties.
5. Can exercise powers of Collr. to impose and realize fines under Act. XX. of 1848.
6. May be temporarily transferred to another district if not in charge of a Subdn. by the Comr. for disposal of Rent suits; the transfer being immediately reported to Govt., and a copy of the orders sent to Board.
7. Are allowed Rs. 10 a month as rent for office by Comr. in the interior when not in charge of a Subdn.

   N. B.—This allowance,

   1. Cannot be drawn at the same time as travelling allowance.
   2. Cannot be granted if there is available room in any Govt premises on the spot.
8. When in charge of a Subdn. where there is no official residence, draw as House Rent Rs. 50 a month from the date on which the travelling allowance ceases to be drawn, till a house is provided. (vide Sec. 8. cl. 4 p. 41).

   N. B.—Applicable to Covenanted officers also.

C. RULES APPLICABLE TO A AND B.

1. Forms of oath.

a. For Collrs. to be found in Secs. 25 and 26, Reg. V of 1804.
b. For Asstt. Collrs. to be found in cl. 4, Sec. 8, Reg IV of 1821.
c For Uncovd. Dy. Collrs. to be found in Sec. 19, Reg. IX of 1833.

N. B.—1. Such oaths to be forwarded to Registrar of High Court.

2. Declarations substituted for oaths under authority of Act XXI of 1837.

3. Declaration to be made on the first assumption of office before a Justice of the Peace, and sent to Registrar of High Court, and need not be repeated on every change of place or office.

2. The Gazette to be sufficient authority for appointment, removal, leave of absence, &c., of Executive officers.

3. Collrs. not to borrow money from Land holders, or Guardians and Managers of Wards' Estates.

4. Public Servants forbidden to have pecuniary dealings with Natives, either within or beyond their jurisdiction, except under the following restrictions.

a. Whenever a Public Servant (generally European) wishes to dispose of a House, Bungalow, Elephant, Horse, or other valuable property to a Native within his jurisdiction, or within the limits of the district in which employed, and from which he is not about to remove, he must report his intentions to the Local Govt., stating facts, circumstances, and price.

N. B.—1. Local Govt. will pass proper orders.

2. Applies equally to purchases.

b. Whenever a Public Servant is about to leave his Station permanently, or for a considerable period, and wishes to dispose of any of the property above mentioned, he must report to Comr., or Head Local Authority to which subordinate.

N. B.—Such Authority will either allow sale, or report to Local Govt. for orders.

c. Whenever a Public Servant on leaving his Station or district wishes to dispose of his furniture, household goods, live stock, &c., he can do so by circulating lists amongst the community or putting the same up to auction sale without reference to any authority, the only necessary condition being that the transaction be above board.

5. Comrs. cannot give extracts of reports made to the Board without their permission.

6. If distinct charges be made against officers, or special praise be awarded, they will be furnished with a copy of the remarks, but have no right to demand a copy of every official report made.

N. B.—Communication to Inferior officers of the remarks of Superiors is a matter of discretion.

7. Public Servants forbidden to receive complimentary addresses,

a. From those with whom they have been officially connected.
b. From the Public.

8. District officers to be careful to prepare their Subordinates both covenanted and uncovenanted for the Half-yearly Examinations, especially covenanted Asstts.

N. B.—1. Comrs. to enforce this duty on Collrs.
2. District officers specially successful in preparing Subordinates to be favorably mentioned in the annual report.
3. District officers to fix number of days during which an examinee may be absent for examination reporting the same to Comr.
4. District Supdt. to make similar report to Inspector General of Police in case of Police officers.
5. When an officer has to attened an examination held in a district other than that in which employed, time to be similarly fixed by Magte. or District Supdt. as the case may be. .

D. ESTABLISHMENT OF UNCOVENANTED DY. COLLRS.

Different scales of Establishments are fixed for,

1. Dy. Collr. not in charge of a Subdn., not employed exclusively in deciding Rent Suits, and performing no Magisterial duties.
2. Dy. Collr. not in charge of a Subdn, but employed exclusively in deciding Rent Suits, or employed also as Dy. Magte.
3. Dy. Collr. employed on a settlement or other Field work away from Head Quarters.
4. Subdl. officer doing no Revenue work.
5. Do. both Revenue and Magisterial duties.

NOTE.—By a recent order of Govt. no Muhorir is to be employed on a salary of less than Rs. 20 a month.

E. ABSENCE OF, ON LEAVE,

1. a. Covd. Absentee Regulations to be found at p. 950 of India Gazette for 1864.
   b. Uncovd. do. do. p. 783 of Calcutta Gazette for 1864.

N. B.—Applicable only to officers receiving not less than Rs. 100 a month, but those receiving less than Rs. 100 a month are to be dealt with in the spirit of these rules.

2. Application to be made to Collr. who will send it to Comr. stating whether leave may be granted or not, and Comr. to submit application to Govt. through Accountant General or decline to forward.
3. Comr. to suggest arrangements for carrying on the work of the absentee when obtaining a short leave.

F. TRAVELLING ALLOWANCE OF,

NOTE.—*Vide* Heading III, "Contingent Bills, cl. 4, and 5, p 59 Board's Rules, chap. XI.

1 To Covd. officers to be found at p. 19 of Civil Furlough Regulations.
2. To. Uncovd. Dy. Collrs. is Rs. 3 a day when employed in the interior of their Districts.

3. Subdl. officer entitled to house rent free, or to house allowance instead.
4. a. When there is no Govt. residence, a Subdl. officer will draw for the first three months the daily allowance to which entitled by the rules of his service when out in camp, viz.,
   α. If an Asstt. Magte. ..... Rs. 5 a day.
   β. If a Dy. Magte. ..... ,, 3 a day.
   b. After these three months he will draw Rs. 50 a month till a house is provided.
   c. If during the first three months an officer goes to the interior, the daily allowance will cease and he will get Rs. 50 a month plus the mileage or daily travelling allowance to which entitled.
5. a. If a Subdl. officer be obliged to vacate his residence for repairs between 1st April and 1st November, he will get the same allowance as an officer who takes charge of a Subdn. in which there is no residence.
   b. The P. W. Deptt. should make the repairs between 1st November and 1st April when the Subdl. officer will be out in camp, so that he will draw no allowance unless out in the interior.
6. Whenever an officer is deputed into the interior and makes his Head Quarters at a Subdn. or elsewhere, he will draw full travelling allowance according to the rules in force for the first month of halting at any one spot, and half for the second and third months when the halting allowance will cease altogether.
   N. B.—Does not interfere with drawing full mileage or travelling allowance during 2nd, 3rd, and subsequent months, for days in which travelling continues.
7. Whenever the halts of an officer employed in one district only exceed a fortnight in the month, he will only draw half travelling allowance for the whole period of such halts. If employed in more than one district the rule to apply if he halts for more than a month at one time.
8. When travelling by Rail road and entitled to draw mileage allowance,
   a. If entitled to charge ordinarily at 8 annas or more per mile ... ... 3 annas a mile.
   b. Otherwise ... ... 1½ do. do.

II. MINISTERIAL.

A. GENERAL RULES.

1. Rules have been passed to regulate admission of apprentices. They will be found in the appendix to this Chap. p. 47.
2. Appointment or removal of officers on monthly salaries of

not less than Rs. 10 to be reported to Comr.

N. B.—In submitting nominations Collrs. to detail connections if any amongst,

a. Other officers.

b. Police officers.

c. Landholders of district.

3. Qualification of candidates for vacancies to be tested by examination, and preference given (*cæteris paribus*) to those well educated and informed, regard being had to any special qualifications for a particular office.
4. Not to be kept *acting on probation* for an indefinite period, one or two months being sufficient.
5. Transfer of such officers by head of one Department, to another Department not to be made without concurrence of immediate superior.
6. Are attached to their office, and cannot be transferred to other districts on transfer of their superiors.
7. Cannot take service in two offices at once, nor be partly employed on private service, nor on private concerns.
8. Cannot be employed on lower salaries than those sanctioned for the office to which appointed.
9. May be dismissed or removed.

N. B.—1. "Dismissal" restricted to removal with disgrace.

2. "Removal" to be used in other cases.

3. A dismissed officer cannot be re-employed in the Public Service.

4. Dismissals to be reported through Comr. to Board, and then entered in a Register.

5. On dismissal a proceeding to be recorded in English or Vernacular, setting forth fully the grounds of the dismissal. (Applicable to such officers as are eligible for pension).

6. Before final orders explanations are to be called for, and if given verbally to be recorded.

10. Cannot take farms or mocurreries from any landholder in the district in which employed.
11. If arrested for debt, or having recourse to the Insolvent Court, to forfeit their appointments, unless the embarrassments have been the result of unforeseen circumstances, or circumstances over which no control could be exercised.

N. B.—Such cases to be reported to Govt.

12. Cannot engage in trade in the district in which employed.

N. B.—The above rules applicable also to officers on Comr's. establishments.

13. Can be transferred by Collrs. from one office whether head quarters or Subdl. to another within the district, and Comr. can do so within the Subdn. if employed in one office or place for more than three years.

Exceptions.

Record keepers, Towjih Navises, &c.

N. B.—1. Transfers should not be made during the year unless absolutely necessary.

2. Transfers by Collrs. to be reported to Comrs. in February of each year.

3. Comrs. to enquire in their annual visits, or by letter, how far transfers have been made, and whether it is necessary for them to transfer an officer from one district to another, mentioning the subject in the annual report.

14. An officer partly subject to another authority not to be summoned without intimation to such authority.

15. Serrishtadar responsible for the conduct of all work, and should not evade his obligations especially in authenticating books, documents, &c., by his signature.

16. Serrishtadar bound to bring to the notice of his superior any mal-practices among subordinates, neglect being punished by immediate dismissal, and plea of ignorance not being admissible.

17. Nazir to receive a commission of Rs. 5% on proceeds of all moveable property sold by him for Govt., which should be charged in a contingent Bill.

B. SECURITY BONDS.

1. Malzamin to be furnished by,

a. Treasurers	1st class	Rs. 20,000
	2nd class	„ 15,000
	3rd class	„ 10,000
b. Nazirs.		
c. Tehsildars.		
d. Subdl. Nazirs.		Rs. 500
e. Managers of estates under the Collr., whether property of Govt. or of individuals.		
f. Excise Darogahs not exceeding		Rs. 1,000
g. Do, Mohorirs do.		Rs. 250
h. Money order agents and Sureties		Rs. 500

2. Hazirzamin to be furnished by,

a. Record keepers and their Assistants.

b. Guardians of Wards of Court.

3. Special bonds may be prepared by the Govt. or any other Solicitor.

4. Heads of offices may on their own responsibility accept bonds without advice of Govt. Solicitor.

5. Govt. officers not liable to be charged for preparation of any document connected with their appointments, the Govt. Law officers drawing up the same.

6. Amount of Malzamin when not prescribed to be fixed accord-

ing to the trust reposed; the value of property pledged being equal to the value of the property to be entrusted. The surety must pledge his property generally.

7. Persons residing within original jurisdiction of High Court not to be accepted as sureties, and property within the same limits not to be accepted as a pledge.
8. May deposit Govt. Promissory notes or cash as security.
9. When security bond is tendered, Revenue officer to issue proclamation, requiring claimants or those denying the right of the proposed surety to the property in the bond within one month, to prefer their claims or objections, failing which the inadmissibility of objections will be a bar to all future claims.
10. The proclamation to be affixed in presence of not less than two respectable inhabitants in,
    - *a.* Mofussil Cutcherry, or residence of the Surety.
    - *b.* Conspicuous place in the village where land or other property pledged is situate.
    - *c.* Without witnesses at Police Thannah in jurisdiction of which property is situate.
11. After one month a proceeding to be recorded accepting or rejecting the security; if accepted, bond to be immediately registered.
12. Collrs. to enquire into the validity of all securities tendered by Salt and Customs officers, noting the results in the annual departmental reports.
13. Collr. of customs, Calcutta, and Supdt. of stamps and stationery to report, annually after due enquiry, whether securities of subordinate officers are sufficient and valid.
14. Steps to be taken towards close of each year, to test all securities furnished, and result reported to Board.
15. Surety may withdraw, giving one month's notice, and may during the month associate another individual in the execution of the trust of the officer for whom he is security.
16. Sale of pledged property as security for an officer in another department for arrears of revenue to be immediately reported to that officer's superior.
17. Public securities to be lodged in Bank of Bengal, except in case of officers of P. W. Deptt.

C. ABSENCE ON LEAVE.

1. Heads of offices may grant casual leaves of absence for sickness, death of near relations, &c., entering the same in a Register (No. 74), and applications for privilege leave on being received to be dealt with, with some reference to the entries in this Register.

2. The following Registers to be kept in every office.
   - *a.* Register (No. 72) of sick leave granted to officers drawing Rs. 100 a month, and upwards.
   - *b.* Register (No. 73) of private affair's leave to do.
   - *c.* Register (No. 74) of casual leave to officers drawing more than Rs. 10 a month.
   - *d.* Register (No. 75) of leave granted in the spirit of Absentee Rules to officers drawing less than Rs. 100 a month, but more than Rs. 10 a month.
3. A monthly return of all kinds of leave granted to officers drawing more than Rs. 10 a month to be made to Accountant General in prescribed form.

D. TRAVELLING ALLOWANCE.

1. Draw 3-10ths. of their salaries as travelling allowance, and if travelling by Dâk (a certificate of such mode of travelling to be necessary being produced), to get 4 annas a mile.
2. When travelling by Railway to receive actual cost of ticket,
   - *a.* By 2nd class if on salary of Rs. 50 a month, or more.
   - *b.* By intermediate class in any other case.
   - *c.* By 3rd class if there be no intermediate class.
3. Board and Comrs. can pass travelling charges at the authorized rates to any amount.

E. SUSPENSION AND IMPRISONMENT.

1. Subsistence allowance before result of enquiry is known is limited to ¼th of salary, and in case of a European on pay exceeding Rs. 25 a month to ¼th of his salary to an amount not less than Rs. 25 a month.
2. On re-instatement, may be allowed full salary if fully acquitted, or a portion if censure or admonition be passed, when the allowance should be so adjusted as not to involve additional expenditure, but if such be incurred it must be separately provided for.
3. In suspensions followed by dismissal, officer not to have more than subsistence allowance for period of suspension. (*vide* 1 *ante*).
4. Time passed under suspension pending enquiry, to count towards pension in cases of re-instatement; and where suspension is adjudged as penalty, the period is disallowed.
5. When imprisoned, to be considered as under suspension from date of arrest, and not allowed to draw pay till termination of proceedings, when adjustment of allowances to be made according to circumstances, full amount being given in cases of acquittal, or if the imprisonment was for debt, when such debt is proved to be beyond officer's control.

F. MISCELLANEOUS.

1. On a Dy. Collr. being transferred, the establishment of predecessor to be that of successor.
2. When a Dy. Collr. is transferred whose place is not filled up,

and if after two months' leave to a Dy. Collr. he is not replaced, establishment to be discharged.

N. B.—1. Such discharged officers bearing good character to have special claim in cases of vacancy.

2. A Dy. Collr. on leaving a district to report to Magte. and Collr. how each officer of his establishment has performed his duty.

3. District officer to appoint an establishment for a Dy. Collr. joining a district.

4. Board may sanction retention of establishment of a Dy. Collr. on his death or removal to arrange the records, reporting to Govt. for communication to Financial Department.

III. MENIAL SERVANTS.

1. Half-pay allowed to peons when in hospital, or receiving medical aid as out-door patients of the hospital of the station to which they belong.

2. Similar provision is made for peons employed under Act V, 1863, B. C., the cost being debited to the Process Fund.

IV. MISCELLANEOUS.

A. APPLICATIONS FOR ESTABLISHMENTS.

1. When involving any increase or change, not to be sanctioned without Govt. approval, or in cases of emergency without immediate report for sanction.

N. B.—Officers breaking this rule are liable personally for consequences.

2. Board can at once carry out reductions reporting to Govt.

3. To be made in prescribed form, the necessity being fully explained.

4. Comparative statement of work of three years with that of ten years previously to be appended when proposal is for a permanent increase.

5. Note of savings to be annexed in submitting detailed statements of establishment to the Accountant General, and date of discontinuance of a temporary establishment to be also reported to that officer.

6. Personal allowances to cease on promotion to a salary equal to or exceeding old salary plus personal allowance.

B. MISCELLANEOUS (PROPER) PROVISIONS.

1. Public officers to pay tolls on demand realizing the same by charges in Contingent Bills.

Exception.—Police officers proceeding on duty.

2. Comrs. and Collrs. not to forward representations from subordinates relating to personal services, but the parties may themselves do so through the public post.

3. Unauthorized commissions are not "legal remuneration" within Sec. 161 of the Penal Code.

4. Officers when granting certificates to dismissed officers fully to state all facts regarding character and conduct.

APPENDIX.

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RULES FOR ADMISSION OF CANDIDATES FOR MINISTERIAL EMPLOYMENT IN MOFUSSIL OFFICES.

1. No apprentice or Umedwar to be admitted except as laid down by Govt., the employment of apprentices without sanction of Head of office being prohibited.
2. On occurence of a vacancy either in the Establishment or as an apprentice, a notice to be suspended in a prominent place of the office and a date not less than fifteen days from affixing of such notice to be fixed for filling up vacancy.
3. Not more than five apprentices to be retained in any one office, and not more than two for a Dy. Magte. and Dy. Collr., and no person above twenty years of age to be appointed as apprentice.
4. An apprentice if failing to get an appointment within five years not to be retained.
5. Candidates and their certificates to be examined on day fixed for filling up the vacancy and a proceeding recorded of this being done; the claims of three or four more eligible candidates with reasons for selections ultimately made being noted in detail.
6. This proceeding with applications and copies of certificates to be made into a regular record bundle, and to be held available for reference in case of appeal.
7. In making appointments of less than Rs 10 a month, or appointing an apprentice, a Collr. or Magte. may make over the matter for report or decision to any Asstt. or Dy. Collr.
8. All appointments on Rs. 10 a month or upwards made by a district officer to be reported monthly to Comr. for information, and the Comr. to fill up personally the column reserved for his remarks sending a copy for the guidance of the district officer.
9. Above rules applicable to permanent and acting appointments vacant or likely to be vacant for three months or upwards.
10. Annual returns of Education Department to be made strictly according to Govt. orders.
11. Special report to be made by Director of Public Instruction every year as to how the orders of Govt. have been carried out by Comrs. and district officers.
12. Removals to be at once made of apprentices,
    - *a.* Not appointed under Govt. orders of 30th January 1856.
    - *b.* In excess of five in number in any one office.
    - *c.* Serving an apprenticeship of more than five years.

CHAPTER IX.

MISCELLANEOUS.

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I. HOLIDAYS.

1. On close holidays Collr's. Treasury is closed.
2. Seven days are granted as Christian holidays in all districts.
3. Hindoo holidays vary in different districts.
4. Mahomedan holidays are granted only to Mahomedan officers.
5. If the office remains open for public convenience, a substitute to be paid by the individual may be appointed for any Native officer whose absence is inconvenient, but who yet wishes to be away.

II LIBRARY.

1. To be in charge of Head clerk in a separate room if practicable.
2. Revised catalogues to be periodically prepared, missing books being accounted for.
3. Books not to be removed without permission of Head of office.
4. Person taking out a book to grant receipt which may be returned or cancelled on return of book.
5. Officer taking charge of office to examine state of Library, and is personally liable for defects not then reported.
6. State of Library to be mentioned in Annual report.
7. Decisions of High Court and Board's Circulars to be entered in catalogue and not to be taken away by an officer on transfer unless he goes to take charge of a new office.

III. PUBLIC LANDS AND BUILDINGS.

1. Plans to be deposited in Collectorate, and duplicate copies in chief Engineer's office when premises are in charge of P. W. Deptt., otherwise in Board's office.
2. Register to be kept, and a revised statement to be forwarded on or before the 15th May of every year to the Board.
3. Buildings in the Revenue Department, permanent or temporary, of which the cost may be less than Rs. 1,000 to be constructed under Collr's. orders, funds being provided under "Petty constructions and repairs of Buildings" of the Budget.
4. Temporary buildings in charge of district officers to be periodically examined to ascertain. condition and probable necessity of repairs.
5. Buildings of which the estimated cost is Rs. 1,000 or more to be constructed by P. W. Deptt., the expenditure being provided from Budget of that Department, to which Budget will also be charged repairs.

6. If Collr. thinks that any masonry building estimated to cost less than Rs. 1,000 should be constructed by P. W. Deptt. to report for orders.
7. Petty repairs of buildings not on books of P. W. Deptt. to be executed by Collrs., and charged in contingent bills.
8. Thatched buildings cannot be erected upon premises surrounding any public building without reference to the Department in charge of which the building is.
9. In proposals to enlarge Cutcheries or other buildings for accommodating Offices or Courts other than those by which occupied, or to erect buildings near public buildings, senior officers of the Department occupying existing buildings should countersign the plans.
10. Surplus road side belonging to Govt. should be farmed by Collrs. if made over for that purpose by officers of P. W. Deptt., the lease reserving to Govt. the right of cutting earth from such lands, but avoiding injury to crops.

IV. TENTS.

1. Comrs. can sanction purchase of and pass cost of,
   - *a.* For a Magte and Collr. two tents and two necessary tents. (This provides for a Joint Magte., or if there be no Joint Magte. for an Asstt.)
   - *b.* For an Asstt. at Head Quarters (being in addition to the Joint Magte.) one tent and one necessary tent.
   - *c.* For a Dy. Collr. at the Sudder Station whose duties take him to the field one tent and a necessary tent.

     N. B.—No matter how many Asstt. and Dy. Collrs. there may be, only two tents are to be supplied.
   - *d.* For a Subdl. officer one tent and one necessary tent.
2. To be carefully preserved and frequently examined and aired when not in use.
3. To last with repairs eight years, and if it be necessary to replace them before that period, Comr. to submit application with list of camp equipage belonging to the office, an account of its condition, and proposal for appropriation of worn-out tents.
4. Comr's. orders to be obtained to admit entry of cost in District officer's Budget Estimate, under head of contingencies.
5. Comrs. are allowed two tents.

V TITLES.

1. Awarded by Viceroy in Council to Native subjects for,
   - *a.* Services during war or in time of public emergency.
   - *b.* Meritorious conduct (of landholders) in aiding the Police.
   - *c.* Distinguished success in improving agricultural system or manufactures of the country.
   - *d.* Execution of important works of public utility.
   - *e.* Liberal contributions for support and promotion of beneficial public undertakings and institutions.

2. Not hereditary though due attention is always paid to claims of men of family to succeed to the rank of ancestors.
3. The following are granted.
   a. Hindoo.—Rai, Rai Bahadoor, Rajah, Rajah Bahadoor, Maharajah Bahadoor.
   b. Do.—(Mercantile) Sahu, Seth.
   c Mahomedan.—Khan, Bahadoor, Khan Bahadoor, Nawab.

VI. FAMINE.

NOTE.—This Sec. is a matter of detail unimportant to examinees.

VII. MISCELLANEOUS.

1. When Collr. proceeds on tour for more than a very short time, report to be made to Comr. of the arrangements proposed for charge of Treasury and performance of current duties.
2. If a Collr. or Dy. Collr., owing to illness, cannot attend office for more than a week in one month or for more than three consecutive days at a time, Comr. to be forthwith informed.
3. Magisterial and Revenue officers to attend office from 11. A. M. to 5. P. M., unless other hours are fixed with Comr's. sanction.
4. Register of attendance and occupation (No. 90) to be kept by all such officers.
5. Collr. to be a member of Comee. of arbitration for valuing premises, the property of individuals in Cantonments in emergent cases according to Military Law.
6. Bills for compensation paid to proprietors for rents of lands appropriated for Military Cantonments to be submitted for adjustment within three months from date of final sanction to compensation.
7. In quoting in official documents, dates according to any era peculiar to this country, the corresponding date according to Christian era to be added.
8. Board, Comr., and Collr., responsible for delay in despatch of business.
9. Elephants not to be borrowed from Zemindars or others for the public service, except upon emergency and with consent of Board.
10. Creation of irregular funds by fines and deductions of pay prohibited.
11. Two copies of Vernacular Govt. Gazette are forwarded to Head quarters of each district, and one to each Subdn.
12. Public Notifications of general importance to the Native community to be published in the Bengali Gazette.
13. A fee of Rs. 50 to be paid for erection of Mural Tablets in Govt. Churches, the Chaplain paying $\frac{3}{4}$ths. to the Collr.
14. Senior Civil Officers to bring to notice anything injurious to

the public interest in operation of any law or system after communication with Departmental officers concerned.

15. One punka puller allowed for Collr., and each Asstt. Collr., and one in the English and one in the Native office.
16. Charge for each Dy. Collr's. punka puller between 15th March and 15th October to be passed by Comr. in Collr's. contingent bills.
17. Two punka pullers are allowed at a Subdn., one for the Subdl. officer and the other for his office.
18. Comr. may sanction khus khus tatties in the districts of the Behar and Chota Nagpore divisions only, the cost being included in the contingent bills.
19. Collrs. are trustees for disputed securities.
20. Printing for Govt. offices to be executed at the Alipore Jail Press unless that press cannot undertake it.
21. In settlements, revisions of settlements, compensation grants, Tuccavee advances, balances of all kinds, accounts, charges, or receipts, the use of pies to be avoided. If the fraction of an anna be below 6 pies, it should be altogether omitted, if above one anna it should be entered.
22. In settlements, revisions of settlements, compensation grants, Tuccavee advances, and other revenue transactions as distinguished from accounts, annas should be dispensed with. In assessments never to be used as also in the distribution of assessment (where possible).

Exceptions to 21 & 22.

a. Fines and forfeitures.
b. Savings of establishments.
c. Deposits.
d. Interest.
e. Deductions for the funds.
f. Pensions.

CHAPTER X.

PENSIONS.

NOTE.—Consult Mr. F. Millet's Memo., dated 12th May 1845, printed in Board's Rules, p. 169.

I. PENSIONS.

A. TERRITORIAL AND POLITICAL.

1. Board can sanction continuance when hereditary title has been recognized by Govt. or decreed by a competent Court of Justice.
2. Continuance may be questioned and may not be allowed.
3. Life pensions to be resumed after decease of pensioner, but if Board consider continuance to heirs, in any case, necessary, to report to Govt.
4. Comrs. after due enquiries of actual date of pensioner's demise, and of the claim as legal heir of applicant, can authorize payment of arrears of deceased Political pensioners, if the due does not exceed one year, and if exceeding one year, reference to be made to Board.
5. Pensions not applied for, for more than a year to lapse, unless sufficient cause be shown for non-payment, but Board can authorize restoration of such pension and payment of accumulated arrears.
6. Distribution of pensions is irrespective of Hindoo or Mahomedan Law.
7. Where the original grant was to two or more persons, joint and undivided survivor or survivors to get only a moiety or less share, as the case may be, irrespective of sex.

B. SERVICE PENSION.

a Generally.

1. Applicable to all Uncovd. officers receiving more than Rs. 10 a month when employed on a permanent establishment.

Exceptions.

a. Jemadars, sowars, peons, lascars, boatmen, smiths, artificers, and others engaged in handicrafts, laborers, and other inferior servants.
b. Officers whose whole time is not devoted to duties of their offices.
c. Officers not paid by the State whose eligibility to pension may not be provided for by any express order of the Govt. of India and approved of by the Secy. of State.
d. Officers for whom other pension rules or separate Super-annuation Funds are provided.

2. Applications to be submitted to Govt. by Head of office or Department in which applicant is employed, certifying that

his character, conduct, and past services entitle him to favourable consideration of Govt.

N. B.—Statement of applicant's character to be noted with care.

3. Application to be accompanied by a separate Register in prescribed form, and in cases of other than good service pension to be accompanied by a Medical Certificate, stating applicant's incapacity for further service with its cause, and that such incapacity is not the result of irregular or intemperate habits.

4. Applicants to be examined by Principal Inspector General, Medical Department, if serving at the Presidency, or by a Military Invaliding Comee. if serving at a short distance from where such Comee. is sitting.

N. B.—Local Govt. may however accept certificate of a single Medical officer, or convene a special Invaliding Comee. at a convenient civil station if applicant be at a great distance from where Military Invaliding Comee. is assembled.

5. Grant of good service and Superannuation pensions to be reported quarterly to the Govt. of India.

6. The above rules apply to employés in Govt. offices solely working in establishment of wards and attached estates, also to book binders permanently employed in Govt. offices.

b. Terms of, and gratuities.

1. On production of medical certificate applicants will be allowed,

a. A gratuity not exceeding 12 months' salary for service under 15 years.

N. B.—1. In case of Officers eligible for pension gratuities may be granted in the proportion of one month's pay for every year of service, but should not exceed 12 months' pay.

2. In case of officers ineligible for pension,

(i.)	3 months' pay.	From	5	years and under	10	years.
(ii.)	4 ditto	do.	10	do.	15	do.
(iii.)	5 ditto	do.	15	do.	20	do.
(iv.)	6 ditto	do.	20	years upwards.		

3. More than 6 months' pay as gratuity not to be given to a person ineligible for pension whose service is less than 40 years.

b. One-third of average salary (plus personal allowances if any) during previous 5 years to be given after 15 years' service.

N. B.—1. Pension not to exceed Rs. 3,000 per annum whatever the salary may be.

2. Also not to exceed Rs. 2,000 per annum if salary does not exceed Rs. 2,000 a year.

c. One half of average salary (plus personal allowances if any) during previous 5 years to be given after 25 years, service.

N. B.—1. Pension not to exceed Rs. 5,000 per annum, whatever the salary may be.

2. Also not to exceed Rs. 4,000 a year if salary does not exceed Rs. 2,000 a year.

2. After 30 years' service a pension of the same amount, and subject to the same limitations as a pension earned after 25 years' of service, may be granted without production of medical certificate.

N. B.—This is called a good service pension.

3. Pensions of full amounts to be granted as reward of approved service and the Local Govt. can make deductions in the amounts.
4. Above rules apply to officers discharged on reduction of establishment.
5. An abolished pensioned officer re-employed temporarily or permanently can draw both pension and pay if aggregate receipts do not exceed pay of appointment relinquished.
6. Whenever a good service pensioner is re-employed he can draw his pension and salary of office to which appointed.

N. B.—Before re-employment of a good Service Pensioner sanction of the Govt. of India must be obtained.

7. In cases of officers paid partly by salary and partly by commission, the average rate of commission or fees calculated over entire period of service plus fixed salary to be assumed as real salary, and pension settled accordingly.

c. Service towards pension.

1. Dismissal for misconduct causes forfeiture of benefit of past service.
2. Time passed under suspension pending enquiry counts in cases of re-instatement, but where suspension is the penalty, does not count.
3. Service as substitute does not count.
4. Service before 22 years of age or absence on other than privilege and preparatory leave do not count.
5. Whole service must be in an eligible grade, and on a permanent establishment, but claims so barred will be specially considered if promotion to an eligible grade was a reward for meritorious service or good conduct.
6. Service under Local Acts does not entitle to pension.
7. Service paid from contract allowance does not count.
8. Service must be continuous, but on abolition and subsequent employment first period counts.
9. Service in Govt. school or institution, or in any establishment under Govt. control, when remunerated otherwise than by the State after service direct under Govt. does not count, but the first period to be counted in case of

re-employment direct under Govt. without any other break.

10. Military service does not count towards civil pension.
11. Preparatory leave does not count if granted in addition to medical leave taken on two occasions.
12. Time between over staying leave (and thereby forfeiting appointment), and joining any new appointment (if conferred) does not count.
13. On abolition of office, temporary employment on special duty under direct orders of Govt. counts.

d. Payment of, and gratuities.

1. Commences ordinarily from date of application, provided such date be not anterior to applicant's resignation of service, but may also reckon from date of sanction.
2. On certificate from Medical officer declaring applicant incapable of further employment, he should be discharged, his pension (if granted) commencing from that date, but in other cases applicant may work on till receipt of orders.
3. Not payable in arrear for a period exceeding six months without sanction of Govt. unless cause of arrear has arisen from circumstances beyond pensioner's control, and if so, Accountant General may order payment.

N. B.—Special sanctions may be granted by Bengal Govt. in case of resident pensioners, though the pension may have been sanctioned by Govt. of India.

4. May be either in India or at the Home Treasury, and can be changed only once. Payments in England to be made at rates of exchange annually fixed in consultation with the Lords of the Treasury for adjustment of transactions between British and Indian Exchequers.
5. Gratuity not to be paid in a lump sum but in monthly instalments till the whole is exhausted. In cases of re-employment gratuity may be refunded and former service earned, or *vice versâ*.

e. Transfer of Place of Payment.

1. Comr. may sanction payment any where in India although hitherto paid within his division, provided the pension be not a Political one.
2. In making applications for transfer, narrative of origin and particulars to be submitted to the Comr. who will send it to the proposed paying office, and a copy to each of the Accountants General concerned.
3. Prior to such sanction, particular enquiry to be made into grounds of application to guard against imposition.
4. Transfers to be immediately reported to Accountants General concerned.

5. Upon according of sanction, the hitherto paying Treasury office to return counterpart of "Permanent Payable Order" to Accountant General, who will issue the same order upon fresh Paying Treasury.

II. RULES FOR GUIDANCE OF COLLRS. IN PAYING PENSIONS.

1. Personally responsible for payment to right persons.
2. On grant of pensions Accountant General to issue "Permanent Payable Orders" to disbursing officer, where pension is payable, directing periodical payment upon production of counterpart, and separate receipt which should be entered in the Register.
3. On presentation of claim for payment, Collr. to record sum paid upon permanent order, and enter amount in cash book, submitting separate receipt with Treasury account to Accountant General.
4. Male pensioners should personally appear in Collr.'s office, but in case of men of rank, they may go to his house.
5. Male pensioners not being able to appear through illness or other infirmity, and female pensioners, may produce life certificate signed by a Govt. officer or some other well known and trustworthy person.
6. Collrs. to take every precaution to prevent imposition.
7. Persons residing within Subdns. may get payment at Subdns. by personal attendance on the following conditions.
    - *a.* That all permanent orders be registered at the district treasury, and transfers to Subdns. be noted in column of remarks.
    - *b.* That in each Subdn. be opened a Register of permanent payable orders.
    - *c.* That the pensioner's receipt and life certificate be forwarded by Subdl. officer to the District officer, and cheques obtained thence.
    - *d.* That Subdl. permanent orders be recalled, and pensioners present themselves before District officer once in six months.
8. Political pensioners of high rank are exempt from personal appearance, and can depute Agents under power of Attorney to receive their pensions upon production of receipt, and permanent order.
9. On pensions remaining unclaimed for six months, counterpart of permanent order to be returned to Accountant General, the claimant being required to obtain a fresh order.
10. Death of a pensioner to be at once reported to Accountant General, and original permanent order returned.
11. In cases of doubt as to identity of a pensioner, or to the correct amount payable, reference should be made to Accountant General.

III. MISCELLANEOUS.

1. Pensions are granted to the family, or any member of the family, of a deceased public servant killed in execution of public duty, or who has died consequent on wounds, or accidents received.
2. Such applications to be submitted to Secy. of State for India the Local Govt. specifying,
   - *a.* Its opinion of applicant's claims, and merits.
   - *β.* Its belief as to applicant's destitute condition or otherwise.
   - *γ.* Descent whether European or Native.
   - *δ.* Whether with or without children dependent for support.
   - *ε.* The ages of the children if any.

   N B.—Departure from the above rule only permitted in cases of,
   - *a.* Extraordinary service performed.
   - *b.* Any sudden termination of official service from any visitation which wholly incapacitates from further active work.
3. Persons receiving injuries but yet can earn a small livelihood not entitled to more than $\frac{1}{4}$th of monthly pay.
4. A chowkidar maimed in discharge of his duty to be pensioned.
5. In any special cases if Govt. deviates from the ordinary rules, such pensions to be considered only as temporary and provisional until the grant has received the Secy. of State's permission.
6. Accountant General to lay before Govt. at end of each year a statement exhibiting a comparison between lapsed pensions and pensions granted during the year, and to compare periodical decrement of life among pensioners of each year with usual duration of life.
7. If lapses are not reported in proper proportions, Accountant General to ascertain whether and in what particular instances fraud has been committed, and report result to Govt.
8. Pensions cannot be attached in satisfaction of decrees.

CHAPTER XI.

PRACTICE AND PROCEDURE.

(EXECUTIVE AND ADMINISTRATIVE.)

I. CIRCULAR ORDERS AND RULES.

1. Cannot be issued by Comrs. on questions of law and general practice without Board's sanction.
2. Collr. cannot alter existing practice or introduce new practice not specially required by law without Comr's. sanction.
3. Issued in bi-monthly parts, which are supplied direct in any numbers required.
4. To be immediately attended to by all grades of officer.
5. Vernacular versions are issued for use of Ministerial officers.
6. Extant ones are codified and new ones are issued as fresh paragraphs.
7. Not to be quoted except those of mere current effect.

II. CORRESPONDENCE.

1. Style of address to be in prescibed form, paragraphs being numbered.
2. Letters of one day's despatch addressed to one authority to be enclosed in one envelope, unless too heavy, but such should be carefully and intelligently arranged.
3. Reports must be complete, stating case concisely in reporting officer's own language.

   N. B.—1. Vernacular documents to be rarely forwarded.
   2. Useless correspondence to be avoided.

4. Letters not to accompany salary bills or undisputed contingent bills, or a bill where a short explanation is necessary.
5. Copies of orders sanctioning charges by Govt. or Board not to be sent to Accountant General, but the number and date of order should be quoted.
6. If application for leave be submitted in a vernacular proceeding by a Subordinate Gazetted Officer, a short letter to be forwarded by Superior officer to higher authorities, but where the original request is in English, a mere forwardal endorsement to be made, and in all cases where a vernacular letter is submitted, a similar forwardal endorsement to be made.
7. The following kinds of letters to bear forwardal endorsment, a memo. being only kept in the record book.
   - *a.* Letters from subordinate to superior and *vice versâ* containing information for guidance.
   - *b.* Information to complete proceedings or to rectify an error.
   - *c.* Direct affirmative or direct negative to any question put by the Board, High Court, or Govt., or Secy. of State for India.

8. Letter not to accompany monthly, quarterly, or yearly statement of any kind explaining itself, or for which no distinct and elaborate report is necessary.
9. Lithographed or printed forms to be used, sanctioned by the Board for all statements, forms, returns, and monthly bills.
10. Memoranda and endorsements to be substituted generally for covering letters.
11. Unless unavoidable, vernacular words should not be used in English correspondence, but if unavoidable, English equivalent must be added.
12. Correspondence between English and Native officers who understand English to be in English
13. Subordinates forbidden to comment or contradict in a vernacular proceeding propriety of orders passed by superior officers, but can do so in English.

N. B.—Not applicable to a Native officer unacquainted with English.

14. Official signatures to be distinct and legible.

III. CONTINGENT BILLS.

1. Board and Comrs. can pass up to an amount not exceeding Rs. 500.
2. After countersignature by countersigning authority, to be sent direct to Accountant General.
3. Only one in the month to be prepared by Comrs. including travelling charges and contingent charges for both sides of his office.
4. Before beginning of financial year Collr. to submit, in duplicate, classified statement under which sanctioned sum in Budget estimate is expected to be expended for contingent expenses in each of the twelve months of the year.
5. Comrs. and officers whose bills are countersigned by Board to submit similar distributory and classified estimate to Board.
6. Approval of Comr. and Board to classified estimates is sufficient authority to pay contingent monthly bills on presentation without previous audit or countersignature, provided the expenditure be not larger than that sanctioned.
7. Travelling allowances charged in contingent bills should have a certificate appended by signing officer (*Vide* Division D. Heading II, "travelling allowances" p. 45 Board's Rules, chap VI, Sec 8, cl. 6, p. 125.)
8. Travelling allowances paid from Wards' Funds not to be charged in contingent bills, but in a separate bill, but if an officer be partly employed on general duties, a portion of travelling allowance to be charged in contingent bill to Govt.

9. Standing advances of Rs. 100, Rs. 50, Rs. 25, and Rs. 200, are sanctioned for petty charges respectively to officers of 1st and 2nd class districts, and survey Supdts.
10. In Subdns. having treasure chests expenses for petty revenue charges, and diet allowance to witnesses, may be met from available funds which are to be replenished from Suddur Treasury, but where none, a permanent advance of Rs. 25 is allowed to the Subdl. officer.

IV. TOURS OF,

A. COLLECTOR.

1. To visit every part of the district at least once in three years.
2. To make no excuse for not visiting his district.
3. Either an Asstt. or Dy. Collr. to be in charge of station during Collr's. absence, but if none, Collr. to be temporarily absent.
4. Personally to perform settlement and other duties.
5. To submit to Comr. programme of tour before 1st October of each year, which may be altered by the Comr.
6. To report to Comr. his leaving the station and arrangements made for coducting current duties of his office.
7. To inspect Subdl. offices in the same way as a Comr. inspects district offices.

B. COMMISSIONER.

1. To pass a fortnight at least annually in each district of his division, reporting to the Board arrival at, and departure from, each station.
2. To examine carefully all Registers, especially "A." to "N." and particularly "C.," ascertaining that they are punctually and neatly kept, and pointing out errors or mistaken practice.
3. To make immediate proposal necessary to keep the Registers in order, ascertaining that the rules regarding registration of landed property are properly attended to.
4. To inspect Treasury thoroughly.
5. To enquire whether immediate registry of new estates and the rules for the simplification of English correspondence are carried out.
6. To ascertain that securities of ministerial officers have been properly tested, and that transfers of such officers are properly attended to.
7. To examine the survey records and maps, and record room, seeing that the record rules are adhered to.
8. To examine office Library.
9. To ascertain that the rules for taking evidence and table of peons' fees are suspended in each Court, and that the Register of general powers of attorney is properly kept.

10. To ascertain that slips furnished by the Board for insertion, in Act X. of 1859, and in the Board's rules are regularly and intelligently done.
11. To inspect thoroughly the Excise Deptt.
12. To inspect Register of attendance (No. 90), enquire minutely into state of business before Collr., provide for disposal of arrears, and prevent generally neglect of duty.
13. A copy of inspection report containing any thing of particular interest to be submitted to Board.

V. ESCHEATS,

A. OF PERSONAL PROPERTY.

1. Collr. merely to inform Judge of its existence.
2. Collr. should always inform himself of the existence of such property.

B. OF REAL PROPERTY.

1. Intervention of Civil Courts not necessary.
2. Collr. to report to Govt. in what way such property should be disposed of.
3. Collr. to report existence of such property to Comr. and Board, inviting publicly all claimants.
4. Not to be sold for twelve years.
5. Lands of any value to be sold as Govt. estates.
6. Small patches of land in neighbourhood of towns, shops, tanks, and gardens, similarly situate, to be appropriated to local improvements.

VI. FINES.

1. To be imposed by Revenue officers for recusancy of landholders to appear personally or produce papers.
2. A report to be made to Comr. in prescribed form.
3. To be realized daily by sale of estates in the same way as arrears of revenue, and in default, by sale of other property and arrest of person.

VII. RELATIVE POWERS OF DIFFERENT AUTHORITIES.

A. COLLECTOR.

Has power in all matters not reserved by law or order for orders of higher authority.

B. COMMISSIONER.

Has power in many matters which it is unimportant to insert here.

C. BOARD.

Same as Comr.

D. GOVT.

Can issue orders in any matter which has not been reserved

by law for orders of lower authority.

N. B.—1. Higher authority has powers of lower authority, and can with or without appeal modify or reverse orders of lower authority, unless such orders are by law final.

2. A lower authority dissatisfied with orders of his immediate superior may, on his own responsibility, request reference to an authority superior to both.

3. No matter to be submitted to superior authority which can be at once disposed of.

VIII. ROUTINE.

A. HEAD CLERK.

Can anthenticate with his English signature copies of letters, statements, decisions, &c.

B. SERRISHTADAR.

1. Can sign orders on his own responsibility of the following descriptions.

a. To file papers in a case, or record them in the office.
b. To return exhibits, &c., to the owners.
c. To give copies of decrees, judgments, or papers.
d. To call for reports or explanations from ministerial officers.
e. To make over papers of any description to the ministerial officer concerned.

2. When doubtful as to what order ought to be passed, to obtain orders of Presiding officer.
3. To get signature of Executive Officer when date or character of an order is likely to be important.

C. HEAD ASSTT. TO BOARD OF REVENUE.

Can sign reminders, dockets, and other formal letters, and authenticate copies, &c.

D. PERSONAL ASSTTS. TO COMRS.

1. Can sign reminders, dockets, and other formal letters, and authenticate copies, &c.
2. Can countersign travelling allowance and other bills not containing unusual charges.

E. GENERAL.

1. Reports from one branch of office to another to be avoided.
2. Comrs. must sign travelling allowance and other bills containing unusual charges.

IX. TRANSFER OF CHARGE.

1. In proposing transfer of charge of treasury from one officer to another, cause to be stated.
2. An officer taking charge of a treasury, to ascertain amount of cash balance by passing the coin through the scales.
3. Officer taking charge of Collectorate, to examine particularly state of camp equipage and library.
4. In making over charge of Collectorate or Commissionership

to a successor, such successor to be furnished with,

a. List of existing arrears of business.

b. Memo., for annual report, of the opinion of the officer relieved, of official character and conduct of subordinates.

X. WILD ANIMALS.

1. Rewards on different scales are sanctioned for destruction of noxious full grown animals and cubs in the different districts.
2. Precaution to be exercised against fraud, and reward to be given on production of a complete skin and skull, the skull and skin over it being actually destroyed in presence of a district officer, or his Deputy, or Assistant.
3. A Dy. or Asstt. Collr. must be fully qualified to detect false heads prior to being empowered to pass rewards.
4. Ministerial officers not to be allowed to examine heads.
5. Skins produced to be sold by public auction, and proceeds credited to Govt.

XI. MISCELLANEOUS.

1. Payments,

A. To HEIRS OF DECEASED CREDITORS.

a. Collrs. may satisfy undisputed claims to sums of Rs. 100 and under without production of certificate under Act XXVII, of 1860.

b. No doubt should exist as to money being due to estate of the deceased and to right of claimant.

c. More than Rs. 100 not to be disbursed without a certificate.

B. To SHAREHOLDERS.

If joint receipt for proprietary allowances cannot be received from all shareholders, payments may be made separately to individuals entitled if there be a record of the share in Registers "A" and "B," and if the right to receive the same be undisputed.

C. UPON GENERAL POWER OF ATTORNEY.

To be made only when the disbursing officer, or his Deputy, or Asstt., is satisfied that the Agent is authorized to receive payment.

D. PROCEDURE FOR ORDERING.

Officers knowing English, to record order in that language distinctly, specifying,

a. Account under which payment is made.

b. Reasons for ordering.

N. B.—Inapplicable to purely formal payments of salaries.

2. Refunds.

A. OF CURRENT DEPOSITS.

a. To be made upon Accountant General's authority.

b. May be sanctioned by Comrs. when order passed by them has rendered it legally necessary to do so.

c. May also be, sanctioned by Comrs,
  a. In cases of erroneous payments.
  β. In cases of payments for lands released by competent authority.
d. Other refunds require Board's sanction.
e. Interest on refunds may be sanctioned by Board.

B. OF LAPSED DEPOSITS.

a. When application for such requires special orders it should be submitted to Board through Comr., otherwise direct to Board.
b. Application to be in printed and prescribed form, and to contain following particulars.
  a. Reference to Registers showing number of original deposit, and subsequent entry in which it has been included.
  β. Nature and date of deposit.
  γ. Reason why not hitherto applied for.
  δ. Name of present applicant, who if not original depositor, grounds for making payment to him.
  c. Certificate from Collr. that the refund applied for is just and proper.
c. Refunds sanctioned for law charges or other accounts, to be in name of party entitled.
d. Notice to be served *gratis*, requiring the party entitled to make immediate application for payment, on pain of forfeiture of interest from a given date, to be regulated by distance of party's residence from Collr's. Treasury.

C. GENERAL.

In recommending refunds, cause of delay (if any), and officer responsible for such delay to be reported to Comr.

3. General Powers of Attorney.

A. EFFECT OF,

a. Does not give authority to an Agent to represent his Principal in judical proceedings.
b. Special power to be produced for such appearance.

B. GENERAL.

a. To be copied *in extenso* in Register No. 54, the copy itself being attested by,
  a. Serrishtadar.
  β. Attorney himself.
  γ. Two witnesses.
  δ. District or Subdl. officer.
b. Attestation under Sec. 49, Act. II, of 1855, by any Court, Judge, or Magte. is a "Notarial Act," and is liable to an additional Stamp of Rs. 2.

4. Revenue free grants.

A. REGISTRY OF,

Immediately in Register "C."

B. GENERAL.

a. On grant of such estates, condition to be that grant will be resumed in case of misconduct.
b. Agreements between Govt. and farmers of toll gates, under Act VIII of 1851, to be in printed and prescribed form.

5. Govt. Transactions.

A. MOFUSSIL CONTRACTS.

To be executed according to custom in the name of Govt.

B. FISHERIES IN NAVIGABLE RIVERS.

a. In all non tidal rivers, which are public property, Govt. has the right, unless already granted or leased to some individual.

b. In tidal rivers, the right is vested in the Crown as trustees for the general public, consequently any exclusive right to fish cannot be granted to any private individuals, or to any class of persons to the exclusion of the public.

6. Attachments by Sheriff of Calcutta.

a. On receipt of notice of attachment of money belonging to private individuals, Collr. to send acknowledgment.

b. Immediately afterwards to communicate with Govt. Solicitor as to how the money came to his hands, the conflicting claims made, and reasons for thinking why the money should not be paid to the Sheriff.

c. Collr. to swear to an *affadivit* if it be advisable to show cause against any *rule nisi* for payment of money being made absolute.

d. Collr. on pain of personal liability not to pay away any money without specific instructions from competent authority.

7. Proprietary allowances.

a. Comrs. can authorize payment to disseised proprietors, a sum not exceeding Rs. 10 % on net collections.

b. Comr. can sanction compensation for loss of settlement in Badshahi tenures settled with Mafidars.

8. Security deposits.

a. When lodged in Bank of Bengal, cannot be withdrawn without Board's orders.

b. To be retained as pledge, for payment of revenue or rent, in Collr's. custody so as to be available for sale at once.

9. Miscellaneous.

a. Advocate General to be consulted through Board on points of English Law.

b. Performance of any scpecific orders of superior officer to be specially reported.

c. Comr. cannot sanction Tuccavee advances. Board can only do so.

d. Board can sanction transfers from one head of account to another.

CHAPTER XII.

PRACTICE AND PROCEDURE.

(JUDICIAL.)

I. APPEALS.

A. GENERAL POWERS OF BOARD OF REVENUE.

1. Can call for, with or without appeal, and revise, and alter, any proceedings of Comrs. or of other subordinates not made final by law.
2. Comrs. to receive and transmit to Board petitions of appeal in following cases, submitting a report in English.
   - *a.* Division of estates.
   - *b.* Punishment of ministerial officers.
   - *c.* Orders regarding Revenue Agents.
   - *d.* Sales under Act VIII of 1865, B. C.
3. Petition of appeal must be prepaid by postage stamps.
4. Other appeals must be of a special nature, and sent direct, the points raised being briefly certified on the back.
5. Appeals must be made within one month from date of orders appealed against deducting time in obtaining copy of order.
   N. B.—Board may admit appeals after one month.
6. Reports called for from Comrs. must be made personally by them, their remarks being prefaced by a short and clear narrative of facts.
   N. B.—Report should be made in double column, the allegations being noted *seriatim* on the left hand, and the replies on the right, opposite the allegations.
7. One Member cannot reverse Comr's. orders.

B. POWERS OF COMR.

1. Ordinarily Comr. to reject an appeal from Collr's. orders if not made within one month from date of such orders.
2. Comrs. may depart from this rule.

C. POWERS OF COLLR.

1. Should receive appeals within fifteen days from date of order of Dy. Collr. appealed against, in cases of,
   - *a.* Settlements.
   - *b.* Butwarrah.
   - *c.* Miscellaneous proceedings.
2. Appeal not to be arbitrarily rejected because made after fifteen days, but may be received if preferred within a reasonable period, and if there be sufficient grounds for interference.

D. GENERAL.

1. In appeals to the Board, notice of the same will be served on respondent by Collr. of district at appellant's cost.
2. An authenticated copy of the order appealed against to be filed with every petition of appeal to Board, Comr., or Collr.

3. A notice to be suspended in Comr.'s Court room, stating that if appellants before the Board be absent or unrepresented, the appeal will be struck off, unless strong grounds for interference are shown.
4. An English and Vernacular copy of these rules will be suspended in every Comr's. and Collr's. office.

II. RULES REGARDING,

A. EXAMINATION OF WITNESSES.

1. To be *vivâ voce* in open Court before Presiding officer, who is not to be engaged in any other business during such examination, or whilst a document is being read, but if any other urgent business comes in, the examination to be stayed till its completion, interruption however must be avoided as much as possible.
2. If evidence be not recorded by Presiding officer personally, he is to make a memo. in his own hand of the substance of the deposition of each witness, such memo. being in the Presiding officer's Vernacular or in English, and must be dated and signed by him, forming part of the record to be sent up in appeal, whether to the High, or any other, Court.
3. No excuse except that of illness (which must be recorded) will be admitted for not making the memo.
4. Irregularity to be reported to the Comr.
5. When examination has commenced, trial to be proceeded with till all the witnesses have been examined, those of the party on whom the *onus probandi* lies being examined first, and then those of the opposite party.

B. ADJOURNMENTS.

1. None allowed except for sufficient cause to be recorded and openly stated, the reason for adjourning being also recorded and openly stated.
2. In granting, evidence of witnesses present to be recorded, and witnesses are not to be detained or required to attend again, unless for any special reason which must be recorded.
3. To be for short periods.
4. A list of adjourned cases, and the day to which adjourned, to be affixed in a conspicuous part of the Court House.
5. Punctuality in taking up adjourned cases enjoined.

C. PASSING OF JUDGMENTS.

1. When Presiding officer is not ready to deliver judgment after examination of witnesses, perusal of exhibits, and hearing of parties and their pleaders, case to be postponed, due notice of the same being given.
2. The whole of the judgment as written to be pronounced *vivâ voce* in open Court, in the language in which written, or used in Court.

3. Final order to be written in Presiding officer's own hand, which need not be done in open Court, the dating and signature being only required so to be done.

N. B.—Not applicable to proceedings under Rent Laws.

D. DECREES.

1. Presiding officer responsible for early preparation of decree, and for delay in furnishing certified copies of judgment and decree.
2. Presiding officer to make in his own hand a memo. of the date on which he actually signs it, and on the certified copies, a similar memo of day on which furnished.

E. GENERAL.

1. Copy of these rules with translation to be affixed in a conspicuous part of every Revenue Court House during sittings.
2. No excuse admitted for wilful or negligent disobedience.

F. RETURN OF EXHIBITS.

1. Without keeping copies when time of appeal has expired, or in case of appeal, after appeal has been finally disposed of.
2. If documents are returned earlier, copies to be kept, on,
   - *a.* Plain paper if original requires no stamp.
   - *b.* Eight annas stamp if original stamp did not exceed eight annas.
   - *c.* Eight annas per sheet in other cases.

N. B.—1. Spurious or forged exhibits to be impounded.
2. On presentation of exhibits they should be authenticated by the initials of a Collr., Deputy, or Assistant.

III. REVENUE AGENTS.

A. QUALIFICATION OF,

B. FEES OF, AND OF PLEADERS.

NOTE.—This section is a matter of detail unimportant to the public and especially to an examinee. It is therefore considered advisable to omit it.

IV. SERVICE OF PROCESSES.

A. IN THE MOFUSSIL.

1. Peons employed under Act V, of 1863 B. C. not to be employed on any duty except that of serving processes, but salaried peons waiting their turn, can be employed on miscellaneous work.
2. Peons employed on other work not to be paid from process fund without sanction of Govt., but such processes as notices of deposit and the like to be served *gratis*.
3. Registration processes to be served by these peons, the fee being credited to Revenue Peons' Fee Fund.
4. Peons to be divided into salaried and occasional, the appointment being entered in Register "M"; the peon wearing a badge bearing the number of his name in that Register.

5. No extravagant staff of salaried peons to be kept up, but a temporary influx of business to be met by appointment of occasional peons.
6. One-third of the salaried peons will be paid Rs. seven a month, and the rest Rs. six a month, the peons receiving the higher salary being selected for superior intelligence, industry, and good behaviour generally, and promotions being given to the most meritorious of the occasional peons, due regard being had to seniority.
7. Occasional peons to get four annas each *per diem* for every day of actual employment.
8. Nazirs' pay to be debited to Process Fund; Subdl. Nazirs getting an addition of Rs. five a month to their salaries.
9. Comrs. can authorize employment of Bakshis at Head Quarters and at Subdns. on Rs. ten a month if there be sufficient funds in the Process Fund.
10. Belts and badges may be supplied to peons when necessary at the cost of the Process Fund, to which is charged the toll of three pies each levied at bars on district roads and bridges from peons employed to serve processes.
11. No occasional peon to be employed if a salaried peon is available.
12. Peons to be employed in regular turn, unless for some special reason to be recorded the officer at Head of office directs otherwise.
13. As many processes as possible to be served by each peon, the Nazir being responsible to see this done.
14. Any peon not travelling 12 miles a day when on duty to be called to account, and if found indolent, to be forthwith, dismissed, and if a peon does not travel 180 miles a month the reason must be explained.
15. A peon not to wait any where for attendance of a party or his agent, but if they be absent at place where process is to be executed, the peon to return immediately after obtaing, if possible, a certificate from two respectable inhabitants to that effect.
16. If peon is detained above twenty four hours at instance of a party or his agent who caused the issue of process, demurrage at five annas a day to be paid there and then, otherwise the peon will return.
17. The following fees to be levied and credited to Govt.

a. For Single Process.

If distance of place of service or execution whence the process is issued calculated not as the crow flies but by the road the peon has to travel,

α. Does not exceed 12 miles	...	Rs. 0 8 0
β. When exceeding 12 miles.	...	Rs. 1 0 0

b. For more than one process.
Issued at the same time at the instance of the same party,
α. On one process full fee as in "a" *(ante).*
β. On each of the others one-fourth of such full fee.

c. For Summons.
Which may include the names of any number of witnesses whose evidence is required in one case, on the principle laid down in "b" *(ante)* according to number of persons on whom the summons must be served.

d. For actual charges.
For employment of boats and ferries, and when processes are carried for more than one person, charges to be equally divided.

18. A Table of fees to be suspended in each Court under signature of Presiding officer after being approved of by the Comr., and cannot be changed without his sanction.

19. The names only of those places for service at which one of the two rates extant, is leviable, should be given with the intimation, that for service at any other place in the Subdn. the other rate is leviable.

20. The names given should be of the fewer places to which one rate is applicable and in alphabetical order, and also showing the places at which a charge for ferries and boat hire must be paid.

21. Copies of Table to be printed at cost of process fund, and to be sold to Revenue Agents at a small price, and distributed to neighbouring districts and subdns.

22. Processes may be sent by post to any Court in the same district for execution by one of the peons of that Court or to any peon already in the interior, the charge of postage being prepaid by person causing the issue of process.

23. A cheque receipt book to be kept in collectorate, from which a receipt duly signed by the Nazīr or other officer receiving fees to be given to every payee asking for a receipt.

24. A Notice to be framed and suspended in Nazir's office stating,
a. That receipts will be given to all persons depositing fees.
b. That money paid without taking receipt will be at risk of payee.

25. Protection is given to following persons from arrest under civil processes only so long as they are in actual attendance on, or coming to, or returning from the Court.
a. Persons attending Criminal Courts on bail to answer to a criminal charge.
b. Persons attending Revenue Courts to defend a suit or claim.

26. If the personal attendance of a civil prisoner be necessary as a party or witness in any case, Presiding officer to issue a writ under his hand and seal to officer in charge of jail to make over the prisoner named to an officer of the Court at a prescribed time.

27. Such officer is responsible for prisoner's custody till his re-committal to jail.

N. B.—Civil Courts include Revenue Courts.

B. IN CALCUTTA.

1. To be forwarded by post or otherwise to Dy. Sheriff with a request, that after obtaining the needful endorsement of one of the Judges of the High Court, he will proceed with the execution.
2. Processes to be accompanied by a certified translation in English.
3. The following fees are levied.
   a. For each Summons, Subpœna, Notice, and Proclamation Rs. 2 0 0
   b For each Warrant and Writ of Execution against the person or effects ... ... Rs. 4 0 0
   N. B.—These fees with travelling expenses of witnesses if any to be remitted to Dy. Sheriff with the process.
4. (a). When processes are issued by a district or Subdl. Court for service through another Court or Subdn., no other than the above remittances should be made either in cash or postage stamps for peons' fees and postage.
   (b). The fees to be paid into the district treasury, and officer applying for service of process to certify that payment has been so made.
5. A person to attend at Dy. Sheriff's office to point out the person upon whom the process is to be served.
6. If the process be a writ of execution against moveable property, the judgment creditor or his agent must attend to point out property to be seized.

V. MISCELLANEOUS.

1. Petitions to be received and business transacted daily in open Court by Collr.
2. Illegible petitions not to be received.
3. Names of heathen gods not to be prefixed to any official documents.
4. Unauthenticated copies of papers filed in Revenue Courts in cases *sub judice* to be given on plain paper on payment of fees of licensed copyist and on supplying paper.
5. Revenue officers can require in following cases, solemn declarations in cases conducted judicially, and in cases where oath is provided by law.
   a. Sec. 23, Reg. X. of 1793, relating to Wards of Court.
   b. Sec. 10, Reg. VIII. of 1809, charges against ministerial officers.
   c. Sec 17, Reg. XIX. of 1814, Butwarrah Ameens, &c.
6. Bengal Law Reports and Circulars of Board supplied to be carefully preserved.
7. Slips containing printed abstracts of decisions of the High Court bearing upon Act X of 1859 to be properly inserted in the Act supplied to Revenue officers.

CHAP. XIII.

RECORDS.

I. RECORDS.

A. ENGLISH CORRESPONDENCE.

1. Separate Registers to be kept for letters received and issued
2. Letters and drafts to be tied into bundles according to date of receipt or despatch.
   N. B.—There should be separate bundles for each year.
3. In a Comr's. office there should be separate bundles for each district, and for letters connected with more than one district, or for any special reasons.
4. Letters bearing on subjects under discussion to be tied up together, and to be broken up only when correspondence has been brought to a close.
5. Multiplication of bundles to be avoided.
   Exception.
   Correspondence containing discussions on a matter of general interest.
   N. B.—The exceptional cases must be allowed cautiously.
6. Files must be arranged on shelves according to date and number in the Register.

B. ARRANGEMENT OF,

1. To be by estates and pergunnahs, a separate shelf being provided for each pergunnah on which its name is to be clearly and durably written.
2. When estates are partly borne upon the Toujih of other districts, records to be kept in the record office of the Collectorate in which the lands lie, and should be arranged by estates in the space allotted to the pergunnah to which they belong in a different series from estates on the Toujih of that district.
3. Cases connected with one estate to be kept together, each case being tied up separately.
4. All cases of one estate to be included in one bundle, and with each bundle a list of cases and date of year in which the cases occurred to be kept.
5. A fly leaf to be attached to each case specifying,
   a. Papers of case.
   b. Description of the case (in a suitable heading).
   c. Name and estate of pergunnah to which it belongs.
   d. Name of principal parties concerned.
6. General register of whole office to be prepared from list of contents of bundles.
7. Minor registers of contents of each shelf are to be prepared *mutatis mutandis* in the same way as the General register.
8. Exceptional arrangements may be allowed.

9. Quinquennial papers, rent free Registers, copies of title deeds, &c., and other valuable documents to be kept under double lock and key in a wired rack, or in a separate well-ventilated almirah.
10. Survey records admitting of being arranged by villages not to be mixed up with land revenue papers, and must be periodically inspected.
11. Pergunnah volumes, estate and village Registers, and like documents to have a distinct shelf.

C. CURRENT,

1. To be in hands of ministerial officers (who are each in charge of separate Departments) till they pass into the Record keeper's hands.
2. Each officer in charge of papers to have a separate press with key.
3. The Serrishtadar is responsible for,
   - *a.* Making over papers daily to the different officers.
   - *b.* The proper entries in the fly leaf, and their arrangement.
   - *c.* The papers being duly brought before the Collr.
   - *d.* The return of papers daily to the proper officers.
4. Institutions of cases to be entered in a book, and when cases are finished to be sent to Record keeper, date of transfer being noted in departmental book.
5. Memo. to be sent to Record keeper on any case being required for reference, and memo. to be returned when case is returned.

D. CLASSIFICATION OF,

1. To be divided into classes "A," "B," and "C."
   - *a.* "A" contains all important papers which must be permanently preserved, and need not be stamped.
   - *b.* "B" contains such papers as may be destroyed after twelve years, and will be marked with the "B" stamp.
   - *c.* "C" consists of papers which need not be kept for more than two years, and to be marked with the "C" stamp.
2. Two fly leaves are to be attached to each case.
   - *a.* In one will be entered (daily) papers in the order in which filed, and their description.
   - *b.* This is not to be changed, and should before passing into the record room be stamped with the proper stamp.
   - *c.* The other to be prepared when the case is ready for transfer to the record room.
   - *d.* This contains a classified abstract of the papers in the case.

NOTE.—The papers to be preserved permanently for twelve years and for two years respectively are specified in pp. 212 and 213 of the Board's rules, Chap. XIII, and being a matter of detail are not here inserted.

3. The Record keeper before placing a case on the racks is carefully to check the classification made by the departmental officers.
4. The distribution to be made is thus.
   a. Files " A" and " B" to be deposited together in the place on the racks which properly belongs to the case.
   b. File " C" is to be put on a separate rack.
   c. Arrangement of " C" papers is not to be by pergunnahs and estates, but according to dates of decision and classes of cases.
   d " C" papers to be destroyed in a mass on 1st January of each year when above two years.
5. On 1st of January, Record keeper to take Collr's. orders to destroy " B" papers which have completed their twelfth year.
6. Records are to be destroyed once a year only in January.
7. Before entrusting any officer with " B" and " C" stamps his knowledge to use them must be thoroughly tested.
8. Any document becoming entirely illegible or useless from age and worms may, after Collr's. personal inspection, with Comr's. sanction, be destroyed, a memo. of the fact signed by the Collr. being kept in its place.

E. SUBDIVISIONAL,

1. To be kept by a ministerial officer in boxes lined with tin or in shelves.
2. At end of month, departmental officers to make over to Subdl. Record keeper cases decided during the month, the papers being previously properly classified and stamped, and the fly-leaves attached.
3. To be sorted into classes according to their character, and all the cases decided during the month to be kept tied in one bundle.
4. Subdl. Record keeper to keep register No. 66 with modification of headings, and on removal of records he is to deposit in lieu a note of the date and purpose of removal, which note to be destroyed on case being returned.
5. Not to be destroyed at Subdn.
6. In January of each year records of cases decided in or before third preceding December to be sent in bundles to the District record room.
7. The District Record keeper to check classification of Subdl. Record keeper before depositing the cases.

NOTE.—General rule relating to records apply to Subdl. records and Record keepers.

F. SEARCHING FOR, AND COPYING OF,

1. Searching fees to be paid according to prescribed scale to Record keeper and paid daily into the Treasury, the fees being credited to miscellaneous land revenue.
2. Not to be demanded for papers required by public officers for public purposes.
3. Copies of public documents to be used as evidence to be given, but copies of written arguments, discussions, or opinions of public officers written previously to a decision not to be given. Copies of correspondence on subjects of suits *sub judice* not to be granted without Board's permission.
4. Separate application must be made for copies of all papers required or connected with one cause or matter, but when copies are wanted relating to different matters or causes as many applications are necessary as the matters or causes to which the papers relate.
5. As many copyists as can supply applicants with copies to be licensed, and to be paid at prescribed rates by applicant.

   N. B.—None but a licensed copyist to prepare copies.
6. Rates are also prescribed for Surveyors' village plans, and thakbust, khusra, and professional maps, as well as for proprietor taking copies or maps of portions of his own estate, or extracts from Registers relating thereto.
7. Distribution of maps to be encouraged in every legitimate way.
8. Comrs. can license copyists for their own offices.
9. Copyist to submit his Register (No. 68) once a month to the Collr.
10. Copyists to earn not less than Rs. 20 a month.
11. If one copyist be engaged, comparing to be performed by one of the officers of the fixed establishment, but if two, they should compare for each other, when six or more are employed a comparer may be kept on Rs. 12 a month, which will be levied by a proportionate deduction from the receipts of the copyists.
12. Name of comparing officer to be noted on the copy, which must be attested by the record keeper or other duly authorized officer.

II. MISCELLANEOUS.

1. Board can sanction disbursement up to Rs. 15,000 annually for keeping record rooms in efficient order.

   N. B.—Applications for assignments to be submitted through Comr.
2. Fees levied for copying and searching records in a Comr.'s. office, as also sums realized by sale of useless papers to be

expended in keeping office records in proper order, mention of the same being made in the annual reports.

N. B.—Useless papers prior to sale to be defaced.

3. Comr. to inspect district record rooms when on circuit, and if dissatisfied to report for Board's orders.
4. Officers whose records have fallen into disorder, and officers who on taking charge find the disorder and do not report at once are personally responsible for expenses incurred in re-arrangement of records.
5. "C" and other papers ordered to be destroyed after being defaced to be made over to jail if there be therein a manufactory for preparation of paper.
6. Expenses for sorting and defacing to be charged against receipts as price from the Jailor at the current market rate for waste paper.
7. Register Nos. 66 & 67, to be kept up regularly on Collr's personal responsibility.
8. Paper required for use of current work to be of foolscap size, and of the best quality.
9. None but properly prepared paper to be used for purposes of record, country paper being never used unless arsenicated.

N. B.—All these rules are applicable to records in Comrs.' offices.

CHAPTER XVIII.

RETURNS.

I. RETURNS.

A. GENERAL,

1. Returns required by Board are supplied to all Revenue offices and should be affixed in some convenient place of such office.
2. Some returns are printed and others are to be submitted in M. S.
3. Returns which are printed are not to be submitted in M. S. without special explanation.

N. B.—M. S. Returns to be drawn up as compactly as possible, no paper larger than foolscap size being used.

4. Returns to be submitted to Comr. in English, but for drawing them up Vernacular forms are supplied.
5. In indenting for skeleton forms, number in Board's list (wanted) to be carefully quoted.
6. When no special date is given for submission of a return, it must be submitted within fifteen days from close of period reported upon, but if not submitted within seven days from due dates, explanation must be submitted to Comr.
7. Figures are to be entered in returns systematically.
8. Areas to be shown in returns as English acres, and unless sub-columns are provided, no fractions are to be entered, but a unit should be substituted when the omitted fraction exceeds one-half; provided that the total of any column or line from which fractions are omitted does not differ from true total by more than half a unit.
9. Figures are to be brought forward or quoted properly.
10. Punctuality in submission of returns enjoined.
11. Although most of the returns do not go through the Comrs. to the Board still the Comrs. are to exercise proper supervision, and forward to Board any remarks which they think necessary to make.
12. Periodical returns to be disposed of, and resolutions recorded thereon to be transmitted to the Board within three days of their receipt in Comr's. office, and when these directions are not complied with, explanation to be submitted.

B. LAND REVENUE,
C. EXCISE,
D. PROCESS,
} These are alike unimportant to the general public and to an examinee, hence their omission.

II. EXPLANATIONS.
III. COMR'S. ABSTRACT OF PROCEEDINGS (NO. I.).
IV. ANNUAL LAND REVENUE REPORT (NO. XLI.).
V. MISCELLANEOUS.
} Do.

NOTE.—Certain returns are to be submitted monthly, others quarterly, some half-yearly, and some yearly. List of these are appended in pp. 262 and 263 of Board's Rules, Chapter XVIII.

CHAPTER XXII.

STATIONERY.

I. INDENTS.

1. To be prepared, and will be supplied according to the scale approved of by Govt.
2. Gazetted officers in charge of independent offices, and certain other officers can indent.
3. Such officers as are not authorized to indent are supplied by Supdt. at a charge of Rs. 5 % above cost of articles supplied.
4. Supdt. to scrutinize indents, disallowing extravagant items, and to check kinds, qualities, and quantities of stationery indented for,
   - *a.* By comparison of stock consumed in each office with consumption in previous years, and expenditure in kindred offices.
   - *b.* By comparison with number of clerks using stationery.
5. When there is a marked extravagant expenditure of stationery, Supdt. to call for special explanation.
6. Printed forms to be used in indenting.
7. Different dates are fixed for different offices to despatch indents to Supdt.
8. Emergent indents not to be complied with, unless accompanied by most satisfactory explanations.
9. When of English paper, only machine made foolscap to be supplied to mofussil offices for,
   - *a.* Records of judgments by heads of Offices.
   - *b.* Fair copies of letters and reports.
10. And German paper for,
    - *a.* Drafting.
    - *b.* Bills.
    - *c.* Recording depositions, &c.
11. For Registers and permanent books, more durable paper to be supplied, and for vernacular work, country paper which is to be provided out of fixed contract allowance sanctioned by Govt.
12. Bills exclusive of fixed allowance never to be passed, and if any excess charge is incurred it is to be realized from officer incurring the same, likewise purchases of articles procurable on indent from local market to be subjected to the same check.
13. Miscellaneous stores will be supplied only under special circumstances to be fully explained, and in case of marble paper, paste boards, &c., number of books to be bound for each year to be stated.
14. Blotting paper is allowed at rate of twelve sheets *per* man *per annum*, and pens, pencils, &c., on the scale entered in form of indent.

15. Indents for English bound books to specify reason for asking supply.
16. Indents for forms to be submitted to Supdt. through or according to instructions of Head of Deptt. to which indenting officer belongs, and are subject to the same kind of check as stationery.
17. New forms require sanction of the various central offices. Such central offices in consultation with Supdt. determine the paper to be used for forms.
18. Printing of forms to be executed in one central office with certain local exceptions.
19. Supdt. has sole custody of all printed forms.
20. Indents for printed copies of circulars to be sent direct to the Alipore Jail Press.

II. SUPPLIES.

A. RECEIPT OF,

1. Indenting officer to be advised by Supdt. of despatch of stationery, and in case of error of address or non receipt, indenting officer to rectify error and take steps for securing the supply.
2. On receipt, indenting officer to place the packages in dry and safe custody for purpose of examination.
3. Packages to be carefully opened, and contents counted in presence of indenting officer, who will certify, this being done at foot of receipt, which will, after being signed, be immediately sent to the Supdt., the non-receipt (if any) of the contents being specified.
4. To Assistants, Deputies, Registrars, or Head Assistants may be delegated the duty of having the contents of packages opened in their presence, and in cases of absence on duty of Head of office, Head Clerk or Principal Uncovd. Asstt. may do the duty, certifying that the same has been done.
5. In Presidency offices, stationery is to be delivered to an Asstt. from the indenting office on Wednesdays and Saturdays, all objections to articles being made before they leave the office.

B. ADJUSTMENT OF SHORT,

1. Statement of short receipts classed as "A," "B," "C," are submitted by Supdt. to Board annually.
   a. "A" contains trifling deficiencies, contingent upon excusable accident, and passed by the Board, which is then written off to "Profit and Loss" in Supdt's. account.
   b. "B" contains short receipts where supplies are certified to as being counted in presence of Head of office, the liability resting with the Supdt. and his employés.

c. " C" shows the deficiencies consequent upon these rules not being observed, the responsibility resting with the receiving officer.

N B.—These statements with Board's orders are sent to Accountant General for adjustment.

2. When stationery office is responsible, the amount to be recovered by Supdt. from party responsible to him, and when with indenting officer, Controller of Military Accounts or Accountant General as the case may be will, on being advised, recover the amount under the general rules in force for recovery of Govt. dues.

III. COMPLAINTS,

A. OF INFERIOR QUALITY.

1. To be made within seven days of opening of cases, and to be accompanied by average sample of article complained of duly attested by complaining officer as being part of supply furnished on a particular date.
2. The marks on article or covering of packages to be carefully ascertained and reported.

B. OF DAMAGE IN TRANSIT.

To be accompanied,

a. By officer's opinion.
b Grounds for such opinion.

C. OF CARELESS PACKING OR CARRIAGE.

1. To be accompanied by a report from indenting officer to Supdt. as to whether actual injury has resulted or not, mentioning reasons for opinion with suggestions for future prevention.
2. Supdt. to take steps to obviate a similar recurrence.

IV. MISCELLANEOUS.

1. No stationery to be issued by Head of office except on the public service.
2. Stores to be placed under lock and key in charge of a responsible office Asstt.
3. Book of issues to be kept by such Asstt. in prescribed form which is to be signed by officer or Asstt. taking stationery, and to be sent to Supdt. for inspection when required.
4. Any abuse in using stationery to be brought by such Asstt. to the notice of the Head of the office.
5. Packing cases received from stationery office to be sold, and proceeds credited to Supdt. in cash accounts of office, and communication accordingly made to Supdt.
6. When amount of such transactions will not materially affect the Budget of any Department, sale proceeds of packing cases to be credited to Department by which the sale is made.
7. Supdt. to bring to Board's notice for orders of Govt. any serious instance of neglect, or breach of these rules.

CHAPTER XXIV.

TROOPS.

I. SUPPLY OF,

A. CARRIAGE.

1. Generally by Commissariat Deptt.
2. When by District officer, if possible, not less than fifteen days notice to be given of description and number required, and a regular indent countersigned by Commanding officer to be furnished.

   N. B.—1. Indent for carriages required for carrying men's baggage at Govt. expense to be distinct from indent for carriages required for other baggage of men, and of officers.
   2. Indents distinctly to state whether costs will be paid by the State or by the troops.

3. District officers not to furnish carriage for baggage above a certain limit, the Commanding officer being bound to see that the scale is not exceeded.
4. With indent a copy of the route is to be furnished to ascertain whether carriage is procurable in the next district, and this information to be early communicated to the Commanding officer.
5. Carriage without consent of owners not to be taken beyond a convenient station in the first district entered after leaving that in which hired, unless upon a certificate from the district officer that he cannot furnish a relief.
6. Carriage to be exchanged at regular stations only, except in emergent cases.
7. Whenever possible, Chowdhries and Brokers to be employed in engaging carriages, and when their services are continuously required, they are to be paid a regular salary, otherwise, by commission at rate of one anna per rupee.
8. Rates of hire have been fixed by Govt. for each district.
9. District officer to deliver to Commanding officer a written statement of,

   a. Date of engagement of each cart or pack bullock.
   b. Name of carter or driver.
   c. Rates of hire.
   d. Weight to be carried by each cart, boat, or beast.
   e. Specification of advances (if any).

10. Commanding officer to return to district officer one copy of the duplicate list (as above) supplied to him, stating date of discharge of each cart and amount paid, reporting any case in which he has not been supplied with the required list.

11. Indenting officer to be warned that full hire must be paid from date of engagement of carriage by Collr. to date of discharge, and that no reductions are allowed for halts or demurrage.
12. Advances to half amount may be made by Collr. on hiring a carriage, and to be refunded by Commanding officer, the full balance being discharged duly.
13. Men and cattle to be used with humanity and no over-loading or over-driving to be allowed.
14. District officers to furnish Accountant General promptly with vouchers for charges for carriage, &c., for the Military Deptt., and to comply generally with rules for adjustment, the Civil Officer having no authority to make any adjustments.
15. Complaints regarding quality of carriage or of behaviour of men in charge to be made to the district officer of first station reached.
16. Breach of rules to be reported by district officer to superior authority at once.
17. A Perwannah in English, Hindoostani, and Bengali duly signed and sealed to be given to persons in charge of carriages to protect them from seizure, on way home, for use of troops, unless marching in direction of owner's house.

B. PROVISIONS.

1. Rassad guard preceding troops to be commanded by a Native Commissioned Officer.
2. Native Officer of respectability to be deputed by Collr. to meet the troops before entering the district, who will, after receiving instructions from Commanding Officer, precede the troops to prepare supplies.
3. Before arrival of troops indent to be made upon Collr. for supplies, and the Collr. will make arrangements for the supply at each stage of the march in his district, advancing funds if necessary.
4. Advances for articles supplied to be paid by Officer commanding Rassad Guard and Kotwal of Regimental Bazar unless the Collr. can engage services of retail dealers.
5. Collr's. Officer to assist Regimental Officers and others in obtaining supplies of milk, fowls, &c., but must exercise no authority to procure them.
6. Losses incurred in providing supplies to be charged in a contingent bill, and to be submitted direct to Controller of Military accounts.

II MISCELLANEOUS.

1. Collr. on receiving information of approach of troops, to acknowledge the same giving any information to Commanding

Officer which is likely to facilitate their progress or promote their comfort.

2. If the troops be European, Collr. to close all spirit shops on line of march.
3. Collr. to make provision for crossing rivers or streams charging the costs to the Military Deptt., and which the Comissariat Deptt. is to pay.
4. Charges exceeding Rs. 50 incurred by one Deptt. for another are to be charged to the Deptt. for which the service is performed.
5. When Collr. provides boats, cost can be charged off at once in civil accounts to debit of Military Deptt., or when done by a Contractor, a bill may be sent by Collr. to nearest Commissariat Officer who, if the bill be supported by proper vouchers, will pay the amount.
6. Full compensation, for crops injured by troops encamping, or by public cattle, to be made to owners without Govt. sanction.
7. The cost of demarcating encamping grounds to be charged to the Civil Deptt.
8. Collrs. and Subdl. officers to see, at commencement of marching season, that every encamping ground is ready and fit for use.
9. Whenever notice is given of the approach of troops a ministerial officer to be deputed to see that the encamping grounds are in a fit state, the cost for putting the grounds into proper order being charged in the contingent bill.

CHAPTER XXVI.

WASTE LAND.

I. APPLICATION.

1. All unassessed waste lands, to which there is no right of proprietorship or exclusive occupancy, and capable of revival, are available on application to Collr. specifying,
   - *a.* Estimated area in acres of land applied for.
   - *b.* Situation of land and boundaries.

   N. B.—Applications to be entered immediately in Register No. 40.

   Exceptions.

   Reserves of,
   - *a.* Grazing and Forest land.
   - *b.* Land for growth of firewood near towns and stations.
   - *c.* Building sites.
   - *d.* Parks, recreation grounds, and the like.
2. If application does not comply with conditions hereafter mentioned, an amended application may be required, which if not made within fifteen days, application to be cancelled, and the required deposit to be returned minus actual expenditure incurred for advertisement, survey, and the like.
3. Conditions as to,

   A. COMPACTNESS AND FRONTAGE.
   - *a.* To include no more than one tract of land in a riding fence, which is not to be enforced in case of small patches of jungle or hillocks interspersed among assessed lands.
   - *b.* If land touches a public road or a navigable river, length of road or river frontage not to exceed one half of depth of lot, but Board may relax this rule.

   B. SURVEY.
   - *a.* Land not to be sold until previously surveyed and demarcated, or so done in consequence of application for purchase.
   - *b.* Survey to be sufficient to ensure ready identification of boundaries of lot, and ascertainment of gross area.
4. Collr. to receive applications for land within his jurisdiction only, and if proceedings be taken regarding lands beyond his jurisdiction, they may be set aside by Comr. with or without appeal.
5. No greater area than three thousand acres may be sold in one lot without sanction of Govt..
6. If it be determined to sell less than such area, due notification to be hereafter made, *i. e.*, in years following 1866.
7. If after completion of survey (mentioned above) area exceeds three thousand acres, such excess to be excluded.
8. One individual may apply for two or more lots for three thousand acres in each application.

9. Special applications for unsurveyed lands may be admitted by Comr., the condition being that a boundary road has been cut round the lot.
10. Immediately on taking possession, applicant to keep this line open, and to erect and maintain masonry or other durable pillars to mark it, and if not done within three months of possession, Collr. to do so at applicant's expense.
11. Until the ground is surveyed, yearly enquiry to be held as to state of boundary line and marks at grantee's expense, and in case of failing to fulfil his conditions, lot to be resumed.

II. ADVERTISEMENT,

1. Of Land,

A. WHEN SURVEYED.

a. To be for a fixed day, and at an upset price hereinafter mentioned. *(vide N. B. post).*

b. The advertisement is to be published in,

α. Collr's. office.
β. The Courts of Principal District Judicial officer, and Moonsiff.
γ. Police Station.

c. Fee of Rs. 16 to be paid in advance by applicant for covering expenses.

B. WHEN NOT SURVEYED.

a. Collr. to have land surveyed and boundaries demarcated, the expenses being deposited first by applicant, which is to be calculated at,

α. Six annas per acre for grants of less than 1,000 acres.
β. Four annas for larger grants.

b. These sums to be taken in full payment of actual expenses in surveying the lands, and is to be in addition to the cost of clearing boundaries.

c. On completion of survey, advertisement of sale to be published as above.

N. B.—Upset price to be calculated on whole area of lot without any deduction, and value of trees to be looked into.

1. Ordinarily the rate to be ... ... Rs. 2 8 0 per acre.
2. In special cases higher, but not to exceed Rs. 10 0 0 per acre.

2. There is to be credit and debit account of advertisement charges which will be adjusted in Calcutta, Local officers not being required to remit advertisement cost to Printer of Govt. Gazette.
3. Resale advertisements to be published locally, and if necessary in the Calcutta Gazette.
4. Day of sale not to be less than three months from issue of notice, and except under Board's special instructions no later date than the first monthly sale after expiration of third month from issue of notice to be fixed.

5. Sales to be held on second of each month, or on first open office day after that date, unless for special reasons with Comr's sanction a later day is fixed.
6. In cases of postponement due notice to be given, which is not to be more than fifteen days after original date fixed, the expenses of such advertisement being charged to Govt.
7. If postponement has been owing to objection which has been eventually overruled by Revenue authorities, or by any Special Court, a second notification of sale to be issued in the same way as the first at the applicant's expense.

III. OPPOSING CLAIM.

A. DEFINITION.

Objections on ground of interference with due exercise of established rights of occupancy or user if decided in the affirmative by Collr.

N. B.—Collrs. in deciding the same to see,

a. That no unnecessary obstruction occurs to free disposal of State Waste Lands.

b. That such objection does not stop sale unless the interests of objectors will be materially and injuriously affected by transfer of the land from Govt. to a private purchaser.

c. That facilities are given for compromise to intending purchasers and such objectors.

d. No claim even if well founded except that of proprietary right in the land to stay sales.

e. Claims of occupancy or user if established to be met by sale of the land subject to condition or reservation.

B. PROCEDURE.

1. Generally.
   If claim be to proprietary or occupancy right, Collr. to proceed as directed by Secs. 2, 3, and 5, of Act XXIII, of 1863.
2. When disallowed.
   Notice of the same in prescribed form to be given to objector, and the deposit for costs of survey to be forfeited.
3. When allowed.
   If Collr. be of opinion that sale should be stayed, sale to stop.
4. When an officer is both Collr. and Judge in Non-Regulation Provinces, the preliminary enquiry to be conducted by Asstt. Comr. with powers of Dy. Collr.

IV. SALE.

1. To be to highest bidder, if no claim to proprietary or occupative right to the land be preferred before day of sale, above upset price, and if there be no such bid to applicant at upset price proclamation being duly made of,

   a. The rights subject to which the lot is sold.

   b. The right of Govt. to use all streams and canals for public traffic.

   N. B.—For this purpose a tow-path twenty feet in width to be reserved on each side of each stream and canal.

2. If applicant be not purchaser, he must pay amount of bid plus sums deposited by applicant for survey, demarcation, and advertisement. These sums to be immediately handed over to applicant, and on conclusion of sale applicant to deposit a sum equal to four annas per acre on whole area of lot, and in default of payment lot to be forthwith resold.

   N. B.—Collr. may refuse a bid not supported by such deposit.

3. Immediately on conclusion of sale it is to be entered in Register No. 46, and estate entered in Register "C."
4. Purchaser may either pay whole of purchase money when the lot is sold, or deed delivered, or pay a portion not less than Rs. 10 °/₀ at time of sale, and remainder within ten years by instalments, but with simple interest at Rs. 10 °/₀ a year, the lot remaining pledged as security for full amount including principal and interest, and in default of payment may be resold.
5. Deed of Hypothecation of following lands, when necessary, from purchaser to be signed and delivered by him before title deeds are made over on possession given.
   - *a.* When grant is made before survey, and purchase money is paid at once.
   - *b.* When land has been surveyed before grant, and all the purchase money is not paid at time of sale.
   - *c.* Where grant has not been surveyed, and where all the purchase money has not been paid at time of sale.
   - *d.* Where the whole commutation money is not paid at time of redemption.
   - *e.* When land has not been surveyed.
6. If purchaser fails to pay within three months from date of sale at least 1-10th of the purchase money and all other expenses, the lot to be resold at risk of first purchaser whose deposit will be forfeited.
7. Any balance not paid before 15th May of tenth year may be realized by sale of lot under the rules for sale of estates for arrears of revenue due from other estates.
8. On payment of all or 1-10th of purchase money as the case may be, and of costs of survey, demarcation, advertisement, and sale, purchaser to receive deed signed by Collr. conveying to him the lot in full, hereditary, and transferable proprietary right, free for ever from all demand for revenue, but subject to all general taxes and local rates imposed legally, and to any other claim which may be established by a competent Court. Deeds to be in prescribed form.
9. Sales not to be disturbed by Executive Authority except on ground that sale was made by a Collr. who had no jurisdiction.

10. Lots purchased previous to 1st January 1867 and which are liable to sale, when sold, the sale to be considered a sufficient satisfaction of claims of Govt. against defaulting purchaser, and holders of lots under commutable leases under the old rules for Darjeeling, Assam, and Cachar can be similarly treated.
11. Portions of lots of either description may be relinquished and previous payments transferred to credit of portions retained if the blocks be compact.
12. Board may order the credit to Govt. of so much of any sums paid as interest for portions of lots relinquished as may be considered a fair rent for any beneficial use which the grantee may have made of any portion of the land relinquished during possession.
13. Enquiries at time of separation may be made into the proportionate value of portions of lots to be resigned and retained, which are to be fixed, otherwise the price of the portion retained to be calculated in the proportion which its area bears to entire area of original lot.

N. B.—Applicable only to lots purchased in fee simple or commuted before separation.

V. BOUNDARIES.

1. On receiving possession, purchaser to erect as many substantial boundary marks within a fixed time as Collr. may consider necessary, and if neglecting to do so Collr. to do the needful, recovering cost by sale of lot under rules for sale of estates for arrears of revenue due from other estates.
2. Lands included in more than one lot to be considered as belonging to the lot first sold, and in case of dispute between two grantees, Collr. may readjust boundaries which will be final.
3. Price paid by subsequent purchaser for land thus excluded from his lot to be refunded with simple interest at Rs. 10 %, the refund being calculated on average price paid per acre, excluding cost of survey and advertisement.

VI. REDEMPTIONS.

1. Grants made for terms of years, under old rules in which there is no right of occupancy or proprietorship except that of the grantee or that derived from him, to be treated as if the lands were permanently settled.
2. The future revenue of such grants or any compact part of them may be redeemed in perpetuity by payment of an amount equal to present value of all future stipulated annual payments calculated at Rs. 5 % interest, provided the amount be not less than Rs. 2-8-0 per acre on the whole area

of which the revenue is redeemed without any deductions on account of roads, &c.

3. Commutation tables for lakhiraj tenures in Sunderbuns, Assam, Cachar, and Sylhet are prescribed, and the grants to be treated as if permanently settled at highest specified annual rate payable under stipulations.
4. The tables show actual sum payable in any year of the currency of a grant in order to redeem all future payments, and to convert the grant into an absolute lakhiraj tenure.
5. The sum payable is the same whether the commutation be made early or late in any given year of currency of a lease.
6. Grantees may pay full amount due on commutation at once, or in instalments.
7. Grantees in Tea districts of Assam, Sylhet, Cachar, and Chittagong, can apply (before, 31st Decr. 1870) for redemptions, whether they have fulfilled clearance conditions or not, if there be a *bonâ fide* tea garden, and if the area to be retained be reduced so that of the portion retained the uncleared area will not bear a larger proportion than 9-10th to 1-10th of cultivated area.
8. Any such grantee who wants to have a compact portion of his holding on the original rent paying terms can do so, subject to the provisions of 7.
9. The clearance conditions are,

a.	$\frac{1}{10}$th of	total area	to be fit for use	in 5 years.
b.	$\frac{1}{4}$th	do.	do.	10 do.
c.	$\frac{1}{2}$	do.	do.	20 do.
d.	$\frac{3}{4}$th	do.	do.	30 do.

10. Board can exercise its discretion towards non-clearances when occurring from circumstances beyond grantee's control, or unforeseen difficulties.
11. Board may abstain from enforcing penalty of either total or partial resumption when they could do so under the old rules.

VII. MISCELLANEOUS.

1. Interest upon unpaid portions of price of lands bought, or of redemptions effected, is payable on or before 15th April of each year, which if not paid then, to be realized by sale of lots, the proceeds of which will be applied to payment of costs of sale and to satisfy the Govt. demand, the surplus being paid to the late registered proprietor or proprietors on their joint receipt.
2. Lands bought for Govt. at such sales, if still waste, to be resold, and if any considerable portion has been cleared, matter to be submitted to Board for orders, the Board being com-

petent to realize balance from other available sources if the Govt. due has not been realized by sale.

3. Moneys due for purchase or redemption, or for interest, to be paid at the Treasury of the district in which the land lies, but payments may be made at any other Govt. Treasury or at the Bank of Bengal or its branches, a transfer receipt being obtained and delivered to the Treasury where money is payable on or before the due date.

   N. B.—Fees payable on transfer receipts to be fixed by Accountant General in each case.

4. The rules regarding registry of transfers of proprietary rights in other estates revenue paying and lakhiraj, are applicable to transfers under these rules, the Collr. not recognizing the transfer except as a whole until the whole price is paid; transfers of portions meanwhile not to be sanctioned.
5. Reports to be made to Board, in prescribed form, of sales and redemptions.
6. Annual Report in prescribed form to be made to Comr. of all sums realized by sale of waste lands or by redemptions of revenue of waste lands.
7. Waste lands may be cultivated on leases granted upon terms current in each district for grant of such leases, the rates being periodically fixed by the Board.

   N. B.—These leases give a proprietary title subject to a fair and moderate assessment.

8. Waste lands sold in fee simple for cultivating to be absolutely sold with no other reservation of right than which the State may claim in the way of royalty from mines discovered on private property.
9. Waste lands ascertained or are strongly believed to contain mineral wealth should be dealt with specially, and should not be sold or leased for agricultural purposes.
10. Waste lands may not be necessarily taken up under these rules.

ACT II OF 1855.

I. JUDICIAL NOTICE TO BE TAKEN OF WHAT, BY COURTS.

1. Regulations and ordinances before 22nd April, 1834, by,
   - *a.* Govr. General in Council of Fort William in Bengal.
   - *b.* Govr. in Council of Fort St. George.
   - *c.* Govr. in Council of Bombay.
2. Laws and Regulations made by Govr. General of India in Council.
3. Acts, and Regulations made by Govr. General of India in Council.
4. Act II of 1855.
5. Public Acts of Parliament.
6. Local and Personal Acts declared by Parliament to be public.

   N. B.—Any copy of any Private Act of Parliament purporting to be printed by King's Printer to be considered *primâ facie* proof thereof.
7. Members and Officers of Courts.
8. Deputies, Subordinate Officers, or Assistants.
9. Officers executing processes.
10. Advocates, Attorneys, Proctors, Vakeels, Pleaders, and duly authorized persons acting before the Court.
11. Names, titles, and authorities of persons filling for the time being the following offices.
    - *a.* Governor General, Governor, Lieut-Governor, or Dy. Governor.
    - *b.* Secretary or Under Secretary to Govt.
    - *c.* Commander-in chief.
    - *d.* Lord Bishop.
    - *e.* Member of Council, Legislative Councillor.
    - *f.* Judge of the High Court of Judicature.
12. Divisions of time, and geographical divisions of the world.
13. Territories under the British Crown.
14. Commencement, continuation, and termination of hostilities between the British Crown and any other State.
15. Existence, title, and national flag of every Sovereign or State recognized by the British Crown.

    N. B.—Courts may look for support to the above in appropriate books or documents of reference.

II. TESTIMONY.

A. PERSONS INCOMPETENT TO TESTIFY.

Children under seven years of age who appear incapable to receive just impressions of the facts regarding which they are examined, or of relating them truly.

2. Persons of unsound mind, who, when examined, appear incapable of receiving just impressions of the facts respecting which they are examined, or of relating them truly.

N. B.—*a*. No such person should be summoned as a witness without consent previously obtained of the Court or Person before whom the attendance is required.

b. By the English Law the following persons are incompetent to testify.

α. Idiots and lunatics who cannot understand.

β. Young children and uneducated persons who do not understand the nature of an oath.

γ. Atheists who do not believe in the existence of God.

B. PERSONS COMPETENT TO TESTIFY ON SIMPLE AFFIRMATION.

1. Persons of immature age.
2. Persons in whom there is a want of religious belief,
3. Persons of defective religious belief, } if the Court considers them inadmissible to give evidence on oath or solemn affirmation.

N. B.—*a*. The form of affirmation to be "I will speak the truth, the whole truth, and nothing but the truth".

b. Applies to testimony given by *affidavit* or otherwise in writing orally delivered.

c. Giving false evidence to be punished in the same way as if offender had been sworn, the charge being varied to meet the case.

C. INTERESTED PARTIES IN SUIT.

Are competent to give evidence.

III. PROVISIONS OF LAW IN REGARD TO TESTIMONY IN CIVIL PROCEEDINGS BY,

A. PARTY TO THE SUIT.

Competent to testify, and may be compelled to do so, either for himself or for any other party to the suit, in the same way as if he were not a party.

N. B.—The English Law also makes such persons now admissible witnesses.

B. HUSBAND OR WIFE.

1. Competent to give evidence for or against each other.
2. Communications made by one to the other during marriage to be considered privileged.
3. Such communications not to be disclosed without consent of person making the same, unless relating to a matter in dispute pending between them.

N. B.—*a*. By the English Law such persons are incompetent to give evidence for or against each other on the ground of public policy.

b. Wife, in the Mofussil Courts, can give evidence in criminal cases against her husband. (6. W. R. 21).

C. BARRISTER, ATTORNEY, OR VAKEEL.

Cannot without client's consent disclose,

1. Any communication made during professional employ.

2. Any advice given professionally to the client.
3. The contents of any of the client's documents known by professional employ.

N. B.—*a*. The privilege is of the client by whom it may be waived.
b. In such a case the Counsel is bound to disclose any relevant matter which, but for the privilege of the client, he would have been bound to disclose.
c. By English Law the testimony of such persons is inadmissible on grounds of public policy, if however the client foregoes his privilege the Counsel may divulge any communications made.

Best's View.—Attorney is a competent witness either for or against his client, although he is not permitted without client's consent to disclose matters known by him professionally.

Goodeve's View.—The protection given to communications between lawyer and client does not extend to disclosures which may be called for by criminal justice, nor to communications made with a view of carrying out a scheme of fraud.

4. Communications between Mooktear and client are not privileged. (10. W. R. 14).

IV. DOCUMENTS A WITNESS IS NOT BOUND TO PRODUCE,

A. WHEN A PARTY TO THE SUIT.

1. Documents irrelevant or immaterial to the suit.
2. Confidential writings or correspondence between him and Counsel.

N. B.—If such party offer himself as a witness he is then bound to produce such writings or correspondence if relevant or material to the case.

B. PARTY TO THE SUIT.

1. Documents relating to State affairs, the production of which would be contrary to good policy.
2. Documents held by him for another person, who would not be bound to produce them if in his own possession.
3. According to Goodeve, any evidence the production of which would be a needless outrage on modesty or decency.

V. WITNESSES.

1. May be cross-examined at the instance of the party by whom summoned, in the same way as if they had not been called by such party, in order to test the witnesses' veracity.

N. B.—Party may show that his witness has made contradictory statements.

2. Persons in Court, whether a party or not, may be compelled to give evidence and produce documents with them in the same way as if they had been cited to attend.

N. B.— *a*. Recusancy is punishable in the same way as refusal to obey an order of Court.
b. This provision is repealed as regards Civil Suits. (Act. X of 1861.)

3. When summoned to produce a document must do so although there may be valid objections,

a. To the right of the party calling for it to compel its production.
b. To the reading or putting it in as evidence.
c. To the disclosure of its contents.

N B.—*a* .Validity or otherwise to be determined by Court, and for ascertaining that fact, Court may receive admissible evidence regarding it, or call others to its assistance for that purpose.
b. May inspect any document except State documents.
Interpreter of such document to be sworn and bound to secrecy.

4. Whether parties to the suit or not, may be summoned to produce a document without being summoned to give evidence.

5. When summoned merely to produce a document, to be deemed to have complied with it if such be produced, irrespective of personal attendance.

N. B.—As regards Civil Suits above two provisions have been repealed. (Act X of 1861).

6. May be cross-examined as to previous statements made in, or reduced into, writing without the writing being shown to him, but if it is intended to contradict the witness, his attention must be directed to such parts of the writing as are to be used for contradiction.

N. B.—Court may for inspection compel production of such writing.

7. Wishing to refresh memory by reference to any document may, with permission of Court, refer to copy of such document, if there be valid reasons for non-production of the original.

N. B.—An impression of a document made by a copying machine to be taken without further proof to be a correct copy.

8. May refresh his memory by any writing made by himself or by another,

a. When the fact occurred.
b. Immediately afterwards.
c. When the fact was fresh in his memory, and he knew that it was correctly stated in the writing.

N. B.—1. The writing must be produced.
2. May be seen by the adverse party.
3. The witness may be cross-examined upon it.

9. Bound to answer any criminating question put to him, but such answer will not subject him to any arrest or prosecution or be used as evidence against him in any criminal proceeding, except for punishing him for wilfully giving false evidence on such examination.

N. B.—1. By English law a witness is not bound to answer a criminating question.
2. He is bound to answer a degrading question if such question be relevant to matter in issue in the cause; the doubt being when it relates to collateral matters and is only put in order to test his credit.

3. In Civil proceedings by English Law a witness cannot legally refuse to answer relevant questions, because such answer has no tendency to make him a self accuser or expose him to penalty or forfeiture.
4. Criminating questions are those which threaten to bring a witness subsequently within danger of the law.
5. Degrading questions are those which seek to expose a witness having already suffered penalty.

10. May be questioned as to whether he has been convicted of any felony or misdemeanor, and if he denies the fact or refuses to answer, the opposite party may prove such conviction.

VI. ENTRIES IN COURSE OF BUSINESS.

A. WHEN ADMISSIBLE IN LIFE TIME OF PERSON MAKING IT.

If such entry was admissible in evidence after death of the person who made it, though the person who made it be not dead, if he be incapable of giving evidence owing to his subsequent loss of understanding, or is at the time of trial or hearing *bonâ fide* and permanently beyond the reach of the process of the Court, or cannot after diligent search be found.

N. B.—Applies to entries made against interest.

B. WHEN ADMISSIBLE FOR PURPOSE OF IDENTIFICATION.

Entry in books proved to have been regularly kept so far as such entry merely refers to and tends to identify by name, description, number, or otherwise any Bank Notes or other securities for payment of money or other property, and the payer-in or receiver of them shall, where such identification must be proved, be admissible if it appears to have been made at or about the time of the transaction to which it relates, though the person who made it or on whose information it was made is alive and capable of being produced.

VII. ADMISSIBILITY AS CORROBORATIVE EVIDENCE.

A. BOOKS.

Such as are proved to have been regularly kept in course of business or in any Public Office.

B. FORMER STATEMENT OF WITNESS.

1. When such statement has been made by a witness relating to the same fact,
   a. At or about the time when the fact took place.
   b. Before any authority legally competent to hold investigation.
2. For such purpose an attested and authenticated copy of any deposition or statement taken before any Court, Judge, Justice of the Peace, Magte. or others having powers of a Magte., Comr., or Supdt. for suppression of Thuggee or Dacoity, may without further proof be received as

primâ facie evidence that such deposition or statement was made, and at the time, place, and under the circumstances stated therein.

N. B.—In illustration of above *vide* 5 W. R. 80.

C. DOCUMENTS.

1. Certificates of shares and of registration thereof.
2. Bills of lading, invoices, and account sales.
3. Receipts of payment, deposits or delivery of money, goods and securities, or other things if given in ordinary course of business.

VIII. RECEIPTS.

A. WHEN EVIDENCE AGAINST PERSON OTHER THAN GIVER.

When execution of such receipts has been proved.

B. WHEN EVIDENCE AGAINST AGENT.

When receipt is admissible as above, and the authority of the agent to give such receipt has been proved.

IX. PECULIARITIES OF TESTIMONY.

A. Except in cases of treason the direct evidence of one witness entitled to full credit is sufficient.

N. B.—1. Does not affect any rule or practice requiring corroborative testimony of an accomplice, or of a single witness in the case of perjury.

2. The uncorroborated testimony of an accomplice is legal. (5. W. R. 80).

3. Refers to all Courts of Justice and persons legally or by consent competent to take evidence, (5. W. R. 23).

B. DYING DECLARATIONS.

1. When such are evidence they shall be received if it be proved that the deceased was at the time of making the declaration, and then thought himself to be, in danger of approaching death, though he entertained at the time of making it hope of recovery.
2. Sec. 371, C. P. Code supersedes the above. That section lays down " the declaration of a deceased person, whether it be reduced to writing or not, and whether it be made in the presence of the accused person or not, may be given in evidence if the deceased person at the time of making such declaration believed himself to be in danger of approaching death, although he entertained at the time of making it hopes of recovery."
3. This section is applicable to all trials by, and enquiries before every Criminal Court. (Sec 380. A, Act VIII, 1869).

C. DECLARATIONS IN CASES OF PEDIGREE.

By illegitimate persons, and by persons not related by blood or marriage to the family, but intimately acquainted with the family and its state, to be received in evidence after death of declarant in the same manner and to the same extent as those of deceased members of the family.

D. COMPARISON OF HAND WRITING, &c.

1. Any undisputed writing, signature, or seal, of the party whose writing, &c., is under dispute, may be compared with the disputed one, though such writing, &c., be on an instrument which is not evidence in the cause.
2. Is applicable both to Civil and Criminal cases. (6. W. R. 5.)

NOTE.—By English law the general rule was to reject all proof of hand writing by direct comparison.

There are however certain exceptions to this rule, viz :—

(1). The evidence of an expert as to a modern signature, &c., was not receivable.

(2). A document thirty years old proves itself.

The English law as it now stands is, that comparision of a disputed writing with any writing, &c, which the Judge considers genuine shall be allowed, and such writing, &c., and the evidence of the witnesses thereon may be admitted by the Court and Jury as evidence of the genuineness or otherwise of the disputed writing, &c.

X. PROOF OF,

A. GOVERNMENT GAZETTE.

Of any Country, Colony, or Dependency under the British Crown by mere production thereof.

B. PROCLAMATIONS. LEGISLATIVE OR EXECUTIVE ACTS OF STATE, &c.

By production of Gazette in which appearing.

N. B.—1. This to be considered *primâ facie* proof of any fact of a public nature intended to be notified.

2. Recital in Act of a fact of a public nature to be *primâ facie* proof of the same.

C. POWER OF ATTORNEY.

Executed more than 100 miles away where the action, &c., is pending, by production of the same where it purports on the face of it to have been executed before, and authenticated by, a Notary Public, Court, Judge, Consul, or Magte.

D. DESPATCH OF LETTER BY LETTER BOOK.

By proof that in usual course of business, letters are copied therein and despatched, and the letter book is produced, and proof that the letter was despatched according to usual practice to the best of witness' belief, he having reasonable ground for forming that belief.

N. B.—If proved that an entry of the following kinds was made in the usual course of business in the letter book, it shall be *primâ facie* evidence of the receipt of such letter.

a. Despatch of a letter.

b. Acknowledgment of receipt of such letter.

E. OFFICIAL DOCUMENTS.

When any certificate or certified copy of such documents is received in evidence, the same if it is substantially in prescribed form, and executed in the manner directed, to be *primâ facie* evidence, where it is rendered admissible

BENGAL SECRETARIAT

without proof of any seal, stamp, signature, character, or authority.

N. B.—1. See with this Sec 12, Act VII, of 1854.

2. Admission to be *primâ facie* proof of an attested document.

XI. GENERAL.

1. Gazette or Newspaper containing advertisement purporting to be published by authority to be *primâ facie* evidence of such authority.
2. Courts may on matters of public history, literature, science, or art refer for evidence to authorized published books, maps, or charts.
3. Books printed or published under authority of Foreign Govts., and purporting to contain statutes, code or other written law of such country, and printed and published reports of decisions, and books commonly admitted in such Courts as evidence, to be admissible as evidence.
4. Govt. or Municipal maps not made for the purpose of any litigated question to be *primâ facie* deemed correct, and to be without further proof admitted as evidence.
5. Rules of evidence in Supreme Courts on Ecclesiastical and Admiralty sides to be same as on the Plea side of the Courts.
6. There is to be no new trial for the rejection or improper reception of evidence.

   N. B.—See with this Secs. 426 & 439 of C. P. Code.

7. Does not render inadmissible any evidence admitted in the Company's Courts.
8. When an original document is out of the reach of the process of Court, the Court, on application, and by notice to the opposite party, at a reasonable time before hearing, may order reception of secondary evidence of its execution and contents.
9. An attested document may be proved as if unattested, unless it be a document to the validity of which attestation is requisite.